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Annual Report
OF THE
ASSESSING DEPARTMENT



1893.



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Boston, Assessing Dept.,
June, 24, 1896.

ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT
FOR THE
YEAR 1893.



BOSTON:
ROCKWELL AND CHURCHILL, CITY PRINTERS.
1894.

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Boston, Assessing Dept.

June 24, 1896,

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1893,

ASSESSORS' OFFICE, CITY HALL,
BOSTON, MASS., January 31, 1894.

HON. NATHAN MATTHEWS, JR.,
Mayor of the City of Boston:

SIR: In accordance with the requirements of the ordinance now in force, the Board of Assessors would respectfully offer the following report:

For convenience of assessment and as authorized by Chapter 115 of the Acts of the year 1889, which provides that the Assessors may "divide any ward . . . into convenient assessment districts," the twenty-five wards of the city are divided into forty districts; ten of them into two, one into three, and one into four districts. Thirteen wards are not divided. The several assessment districts and the wards of which they are a part, together with the names of the first and second assistant assessors assigned to each of said districts, are shown in an appendix at the end of this report.

TAX WARRANTS.

Warrants for the assessments of taxes in the city of Boston for the financial year commencing February 1, 1893, were received by the Board of Assessors as follows:

A State warrant for the proportion of the city of Boston of a State tax of \$2,500,000, as fixed by Chapter 468, Acts of 1893 . . .	\$914,375 00
A State warrant for a tax to be paid to the Commonwealth for Boston armories, as fixed by Chapter 384, Acts of 1888. . .	¹ 28,056 27
<i>Amount carried forward,</i>	<hr/> \$942,431 27

¹ The warrant states that of this amount \$10,056.27 are needed to meet the requirements of the sinking-fund, and \$18,000 for interest account.

<i>Amount brought forward,</i>	\$942,431 27
A State warrant for a tax to be paid to the Commonwealth for the proportion of the city of Boston of the expense of "building, maintenance and operation of a system of sewage disposal for the Mystic and Charles-river valleys," as determined by Chapter 439, Acts of 1889	'21,905 63
A County warrant for the tax of Suffolk County for county purposes [see Section 47, Chapter 11, P. S.]	808,377 00
A City warrant for the tax of the city of Boston for city purposes [see Section 47, Chapter 11, P. S.]	9,900,660 00
<hr/>	
Aggregate of warrants committed to Board of Assessors	\$11,673,373 90

POLL-TAX ASSESSMENTS.

The polls recorded for assessment before August 10, 1893, and included in the estimate that determined the rate of taxation for the current year, were those of 139,757. Under the operation of the law providing for supplementary assessment of omitted male persons, liable to assessment under the provisions of Sections 20 and 21 of Chapter 417 of the Acts of 1893, there were added to the list 5,454 polls, making the total number of males assessed 145,211². The number of polls assessed and the amount of such assessments in each ward is shown by tables marked "A" and "B," pages 30, 31, and the number assessed in the city for five consecutive years is shown by the table marked "C" page 32.

VALUATION.

The valuation of the city, as of the first day of May, 1893, determined by the Assessors August 10 of that year, when the rate of taxation for the current year was fixed, was as follows :

¹ The warrant states that of this amount \$5,987.48 are needed to meet the requirements of the sinking-fund, and \$15,918.15 for interest and the cost of maintenance and operation.

² Under the provisions of Chapter 351 of the Acts of 1892, and of Chapter 417 of 1893, women are not liable to be assessed for a poll tax.

Value of land, marsh, and
flats¹\$417,280,175 00

Value of dwelling-houses,
stores, and other struct-
ures 290,482,100 00

Total value of real estate \$707,762,275 00

Value of personal prop-
erty other than bank
stock, separately as-
sessed \$202,015,500 00

Value of shares in Na-
tional Banks, located
in Boston, taxable in
said city 14,315,976 72

Total value of personal estate 216,331,476 72

Total valuation \$924,093,751 72

The proportion of the valuation as found
in the several wards is shown by a table
marked "A," page 30. This valuation
was increased by supplementary assess-
ments,² under authority conferred by
Sections 20 and 21 of Chapter 417 of the
Acts of 1893, by adding thereto personal
estate to the amount of 12,800 00

The valuation was also increased by assess-
ments under the provisions of Section 78
of Chapter 11 of the Public Statutes, as
amended by Chapter 362 of the Acts of
1888, by the addition of land of the value
of \$109,100, and buildings of the value of
\$50,000, a total real-estate value omitted
from assessment of 159,100 00

Carried forward \$924,265,651 72

¹ For detail of 275,166,952 sq. ft. occupied land, valued at \$370,180,475,
415,957,454 " vacant " " 47,099,700,
112,792,790 " marsh and flats, " " 5,453,700,
see table marked "H," page 36.
² For detail of Supplementary Assessments, see table marked "B," page 31.

<i>Brought forward</i>	\$924,265,651 72
And by adding for personal estate deemed to have been omitted from the first as- sessment the value of	159,600 00

The total valuation of the city upon which
taxes were assessed for the financial year
1893-94, when all assessments were
made, was \$924,425,251 72

The valuation of 1893 for personal property can be fairly increased \$64,171,500 in addition to the amount given in the foregoing table, for the value assessed by the Commonwealth at the rate of \$15.30 per \$1,000 upon shares of Massachusetts corporations, the property of residents in Boston. The State deducts from the value of each share the amount that represents the real estate and machinery locally assessed, and pays over to the city that proportion of the tax that represents the personal property of each corporation.

The valuation can be further increased, say, \$1,521,300 for bank stock assessed at the several rates of the places where the banks are located, as the taxes are paid to Boston, as assessments upon this class of property held by its citizens in Massachusetts banks located outside that city.

This valuation of the shares in Massachusetts corporations, and also in National Banks within the State, but without the limits of Boston, is determined by taking the amount paid by the Commonwealth to the city during the financial year, on account of corporate taxes assessed as of the first day of May of that year. The totals are undoubtedly under estimates, as the collection extends beyond the year in which taxes are assessed, and a small proportion of their total sum is paid over to the city with the assessments of subsequent years.

As the revenue from these two sources is always estimated before the amount to be raised by taxation is determined, the effect of the valuation of this property in reducing the rate of taxation upon the \$924,093,751 assessed by the city is, as nearly as may be, the same as though its amount was included in the Assessors' aggregate, and the taxes were assessed by them.

The valuation of personal property can properly be further increased by the sum of \$281,856.76 for shipping owned by Boston citizens which was employed in foreign trade May 1, 1893. Section 8 of Chapter 11 of the Public Statutes provides that such property shall not be included in

the personal estate of its owners, if they make a return of the same and report for taxation the net yearly income thereof. Section 10 of said chapter required that the State should reimburse the cities and towns for the loss sustained by such exemption. The act from which these two sections were taken became of force May 1, 1882, and contained the provisions that while the exemption should continue, reimbursement on the part of the State should cease in 1887. By Chapter 373 of that year, repayment for the loss of valuation was extended for two years, and was again extended for the same space of time by Chapter 286 of the Acts of the year 1890. Chapter 116 of the Acts of 1891 provides that such repayment shall continue to be made until two years from the date of its enactment, March 26, 1891, and was again extended five years by Chapter 149 of the Acts of 1893. The value of the shipping returned for the tax of 1893 was \$289,633, and the net income returned amounted to \$7,776.24. In the revenue of the city the amount of the payment by the State for the current financial year on this account is put at \$3,474.23.

The total valuation of personal estate which is assessed for all purposes, for which the city may raise money by taxation, can for the year 1893 be put at \$282,478,583.

The United States, the Commonwealth, the county, the city, churches, charitable, scientific, and other corporations, hold property exempt by law from assessment. That of the nation consists of certain islands, forts, and lighthouses in our harbor, the navy yard, custom house, and the building used for the United States courts, sub-treasury, and post-office. The property of the State within the limits of the city is made up of the State house, the State prison, and an area of land and flats in East and South Boston. The county property includes the court house and jail. But as the entire cost of all county estate has been paid by the city, and as the other municipalities that, with Boston, make up Suffolk county, pay no county taxes [Pub. Stats., Chap. 11, § 47], the estates used for county purposes are included as a part of the city property. The character and value of the property used for municipal purposes may be ascertained by reference to the list of real and personal estate, under the title of nominal assets of the city. This list includes all the real estate, and as much of the personal property as is in active use. But there is a large amount of chattels belonging to the city, which are not only difficult of estimation, but which should not be included at a money value, even among the nominal assets of Boston. The books and works of art in our public library, the statues in our squares and public

grounds, the furniture and fittings of our city buildings, are of this class of property. None of the chattels of the nation, State, or county are estimated in the list of exempt property; and only the lands connected with the forts and lighthouses of the general government, and with Bunker Hill monument, are included in our estimation of exempt estate. The structures, if abandoned for their present use, would be valueless for any other purpose. The same considerations control the estimation of church furniture and fittings when church buildings are demolished. The income-producing personal estate of ministerial funds and trust property is assessed as though in the hands of individuals. [Pub. Stat., Chap. 11, § 22, 12 Cushing, page 54.] But such property when held by charitable, literary, or scientific corporations is exempt; and the large amount so held (nearly sixteen millions) is included in our estimation of untaxed property.

Buildings of any character that are adapted to public or partly public use, are seldom capable of easy change to fit them for general purposes. When the estates of which they are a part are sold, it is found that a comparatively small value attaches to anything above the land. As such estates become unfitted for the purposes for which they are used, the values estimated for their buildings are reduced. It is believed that the reductions that have been made from time to time have brought our exempt estates to a fair valuation, which approximates to the selling price. By the methods indicated we place the property of the United States, land value, \$7,501,400; buildings, \$4,029,200; total, \$11,530,600. That of the Commonwealth for land, \$4,103,900; buildings, \$2,685,900; total, \$6,789,800. The real estate of the city is valued for land, \$34,976,100; buildings, \$13,491,200; a total of \$48,467,300; and the personal property used for municipal purposes at \$713,000. The land connected with houses of religious worship is estimated at \$8,545,700, and the buildings at \$7,354,700, a total of \$15,900,400. The valuation of the real estate occupied by charitable, literary, and scientific institutions for the purposes for which they were incorporated is, for land, \$9,248,700; buildings, \$6,749,200; a total of \$15,997,900.

It appears that this class of benevolent and educational corporations hold \$16,848,791 of personal property, as returned to the Assessors by their officers, in accordance with the provisions of Chapter 217 of the Acts of the year 1882. As required by that enactment, those corporations also reported that their receipts for the twelve months preceding the first day of May, 1893, amounted to \$6,054,324, and

their expenditures to \$5,866,820.¹ It appeared by their returns that at the date of assessment, these benevolent and educational institutions held as investments \$7,229,823 of the real estate of this city, which, not being occupied for the purposes of their incorporation, is assessed at its estimated value, forming a part of the real-estate valuation for the tax of the current year. The city of Boston holds, in its corporate capacity (not assessed for city taxes), \$26,701,168 of actual assets available for the payment of liabilities, and \$49,180,379 nominal assets, the character of which is shown in the following copy of the return of the Assessors as of May 1, 1893, to the Tax Commissioner of the Commonwealth.

ASSETS OF THE CITY OF BOSTON.

CLASSIFICATION.

Actual.

Sinking and Consolidated Street Improvement Funds, as per Auditor's report	\$25,999,268
Salable lands (not including islands), and land in charge of Board of Street Commissioners	701,900
	<hr/>
	\$26,701,168

Nominal.

School-houses	\$9,177,700	
Public Library	2,280,600	
Other public buildings	12,253,900	
Public bath-houses	20,000	
Public grounds ²	332,500	
Cemeteries	1	
Ferry property	443,300	
Islands (not included in "Other public buildings")	22,800	
	<hr/>	<hr/>
<i>Carried forward</i>	\$24,530,801	\$26,701,168

¹ Among the corporations having large incomes and disbursements were the following :

	Receipts.	Expenditures.
American Board Commissioners of Foreign Missions	\$840,805	\$840,840
Massachusetts General Hospital	299,840	321,514
Boston University	240,832	230,569
Institute Technology	343,874	343,874
New England Conservatory of Music	245,945	236,549

² Item includes only Washington and Lowell squares, the other squares, the Common, Public Garden, and the public parks not being available to convert into assets.

<i>Brought forward</i>	.	\$24,530,801	\$26,701,168
Water-Works	.	23,956,578	
Fire apparatus	.	358,000	
Fire-alarm	.	160,000	
Miscellaneous	.	175,000	
		<hr/>	49,180,379
Total	.	.	<hr/> <u>\$75,881,547</u>

Large amounts of property, held by residents, or located within the limits of Boston, are by law or judicial decisions exempt from all assessments, the principal items being the real estate of the United States and the Commonwealth, United States bonds, money loaned upon mortgage of real estate, imported goods in original packages, and the furniture of a family below \$1,000 in value. The proportion of the deposits in the savings banks of Massachusetts (\$399,-995,569, October 31, 1893) belonging to the residents of Boston is unknown, as the Commonwealth assesses and retains the entire tax for State revenue. But the total valuation of Boston for property that, by existing laws, must be estimated for assessment or for the information of the Legislature, is as follows :

Valuation of real and personal estate by Assessors' general assessment	.	\$924,093,752
Valuation of real and personal estate by Assessors' supplementary assessment	.	331,500
Valuation of Massachusetts corporation stock [assessed by State], tax paid to the city	.	64,171,500
Valuation of Massachusetts National Bank shares [assessed by State], tax paid to the city	.	1,521,350
Valuation of ships and vessels in foreign trade	.	281,856
		<hr/>
Total taxable valuation	.	\$990,399,958
Valuation of the real estate of the United States	.	\$11,530,600
Valuation of the real estate of the Commonwealth	.	6,789,800
Valuation of the real estate of the city of Boston [nominal assets]	.	48,467,300
		<hr/>
<i>Carried forward,</i>		<hr/> <u>\$66,787,700</u> <u>\$990,399,958</u>

<i>Brought forward,</i>	\$66,787,700	\$990,399,958
Valuation of the real estate of houses of religious worship	15,900,400	
Valuation of the real estate of charitable, scientific, and literary corporations	15,997,900	
Valuation of the personal property of the city of Boston [actual assets] .	26,701,168	
Valuation of the personal property of the city of Boston [nominal assets],	713,000	
Valuation of the personal property of charitable, scientific, and literary corporations	16,848,791	
Total exempt valuation		142,948,959
Total valuation as of May 1, 1893,		<u>\$1,133,348,917</u>

For the valuation of Boston by wards for five years, and for the separate estimation of the real and personal property for twenty years, and for the total valuation of the city for thirty-five years, see tables marked "C," "D," and "E," on pages 32, 33, 34. All the valuations shown on these tables are those which determine the rate of taxation for the years to which they relate, and do not include the small amounts subsequently added by supplementary assessment. The valuation of 1893, as compared with that of the preceding year, shows a gain on real estate of \$27,482,400, equal to an advance of 4.04 per cent., and an increase of \$2,635,648 on personal property, equal to 1.23 per cent. The total valuation of 1893 is more than that of 1883 by \$241,661,081, showing a gain in ten years of 35.41 per cent.

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO THE COLLECTOR.

The rate of taxation needed to raise the amount of the several warrants and the overlay authorized by Section 49 of Chapter 11 of the Public Statutes, as amended by Chapter 226 of the Acts of the year 1887, was determined by the Assessors to be 1.28 per cent., or \$12.80 per \$1,000; of this rate 92 cents was for State, 75 cents for county, and \$11.13 for the city tax.

A table marked "G," page 35, will show the rate of taxation in Boston for the past twenty years, and the table marked "I," page 37, will show the proportion of each annual rate required to raise the tax of a given year for State, county, or city purposes.

The land, marsh, and flats, valuation of \$417,280,175, at \$12.80 per \$1,000, gave assessment amounting to	\$5,341,186 24
The valuation, dwellings, stores, and other structures, of \$290,482,100, at \$12.80 per \$1,000, gave assessment amounting to	3,718,170 88
Total real-estate assessment	\$9,059,357 12
The personal estate valuation of \$216,331,-476, at \$12.80 per \$1,000, gave assessment amounting to	2,769,042 88
The total valuation of \$924,093,751, at \$12.80 per \$1,000, gave a total property tax of	\$11,828,400 00
139,703 male polls, at \$2.00 each amounted to	279,406 00
The taxes as determined by the Assessors when the rate for the year was fixed, and their list and warrant therefor was committed to the Collector, aggregated	\$12,107,806 00
To the amount of the commitment were added taxes for omitted persons, supplementary assessment, under the provisions of Sections 20 and 21, Chapter 417, of the Acts of 1893 for 5,454 polls	10,908 00
\$12,800 personal property	163 84
There were also added by supplementary assessment of omitted estates, in accordance with the provisions of Chapter 362 of the Acts of 1888, the taxes on \$159,100 valuation of real estate	2,036 48
And the taxes on \$159,600 valuation of personal estate	2,042 88
The total taxes committed to the Collector for the financial year 1893-4 amounted to	\$12,122,957 20

PERCENTAGE OF ASSESSMENTS ON POLLS AND PROPERTY.

When the assessment to meet the warrants of the State, county, and city had been completed, 181,491 bills were sent to the Collector, with the list of persons assessed, and the Assessors' warrant to collect their amount. Of these bills 121,921, $67\frac{1}{6}$ per cent., were for poll taxes only.

When all the lists and warrants for the year had been sent to that officer, 5,474 additional bills, covering supplementary assessments, had been delivered. Of this class, 5,433 were for poll taxes only.

The tax assessments of the financial year were represented by 186,965 bills, of which $31\frac{7}{8}$ per cent. were for property, and $68\frac{1}{8}$ per cent. were for poll taxes.

The total number of persons assessed on property was 50,327, of which 34,071 were resident individuals, 4,231 non-resident individuals, and 12,025 firms, corporations, trustees, etc. See table "E," p. 34.

A table has been prepared which will be found on pages 28 and 29 of the appendix, showing by wards and precincts the number of registered voters for the State election of 1893 with a comparison of property assessments to males assessed for poll taxes of the same year.

ABATEMENTS.

The amount of abatements from all the above assessments to January 31, 1894, was, for polls, \$700.00; for real estate \$50,816.27; for personal estate, \$57,446.57; a total of \$108,962.84. Of this sum, \$104,129.96 was abated before the reduced tax-bills were paid, and with the money received for taxes, is treated as a credit item to the Collector, who is charged with the total amount of the tax warrants of the year. The remainder of the abatements, amounting to \$4,832.88, were made after payment by the persons assessed, and the several amounts were refunded by the Treasurer for moneys received from the Collector, for the taxes of the current financial year.

AVERAGE OF ASSESSORS' VALUATION FOR FIVE YEARS.

Section 5 of Chapter 7 of the existing ordinances as amended by Section 2 of Chapter 16 of the Ordinances of 1890, requires that on or before the tenth day of January the Board shall transmit to the Mayor "a statement of the Assessors' valuation of the taxable property in the city of Boston for each of the preceding five years, the abatements thereon allowed previous to the 31st day of December pre-

ceding the date of such statement, and the average of such valuations reduced by such abatements." In accordance with this requirement the Board transmitted the following communication :

ASSESSORS' OFFICE, CITY HALL,

BOSTON, January 1, 1894.

HON. NATHAN MATTHEWS, JR.,

Mayor of the City of Boston:

We herewith transmit a statement of the Assessors' valuation for the preceding five years, and the abatements thereon allowed previous to the 31st day of December.

Also, the average of such valuations reduced by such abatements :

Year.	Valuations.	Abatements.
1889 . . .	\$795,943,043 71	\$9,384,600 00
1890 . . .	822,460,400 00	7,847,100 00
1891 . . .	855,413,414 62	9,006,100 00
1892 . . .	895,993,704 00	9,880,000 00
1893 . . .	924,425,251 72	7,736,700 00
Totals . . .	\$4,294,235,814 05	\$43,854,500 00
Less abatements,	43,854,500 00	
	<hr/> \$4,250,381,314 05	

Divided by five, gives \$850,076,262, — average valuation for 5 years, less abatements.

For the Board of Assessors,

FRANK A. DREW,

Secretary.

TAXATION OF CORPORATE PROPERTY.

In accordance with the provisions of Section 86 of Chapter 11 of the Public Statutes, the Assessors, in August, 1893, returned to the Tax Commissioner of the Commonwealth the names of 251 Massachusetts corporations located in Boston, "with a statement in detail of the works, structures, real estate, and machinery owned by each of said corporations . . . with the value thereof."

No personal property other than machinery can legally be assessed to a Massachusetts corporation. The valuation of property of corporations chartered by the Commonwealth,

which was included in the total that determined the rate of taxation, amounted to \$82,141,300, of which sum \$74,-882,200 was real estate, and \$7,259,100 was machinery. A statement showing the growth of corporate property locally assessed during the last decade is shown as a footnote to the table marked "G," page 35. Under the provisions of Section 8 of Chapter 13 of the Public Statutes, the Board assessed the 546,000 shares of the 60 national banks of Boston upon a valuation of \$64,196,500, a total tax of \$821,715. At the time the rate of taxation was determined, the estimated value of 119,412 shares, \$14,315,977, was included in the total aggregate as property which could be legally assessed in the valuation of the city of Boston. The balance of the total assessment of this class of property amounted to \$49,880,523, and the tax of \$638,470 thereon was claimed by the Tax Commissioner under the provisions of Section 13 of said chapter for the State, and certain of the cities and towns of Massachusetts in which shareholders resided. Section 16 of said chapter provides that one per cent. on the amount collected shall be paid "for the expenses of assessing and collecting" that portion of the tax which is not retained by the city or town where the banks are located. As the whole work of assessment, including the making of the bills or lists of taxes, is performed in the Assessing Department, and as each bank must pay (see Section 9, Chapter 13, P.S.), and by a single check does pay, the taxes of all its shareholders, it can be fairly claimed that substantially the whole sum of \$6,384 was secured by this department and added to the revenue of the city.

The Board of Assessors have, under the provisions of Sections 14 and 58 of said Chapter 13 adjusted the taxes of 1893 upon national bank stock and the shares of Massachusetts corporations, as against the claims of the State or its municipalities, and for that purpose have appeared before the Board of Appeal provided for in Section 62 of said chapter, as agents of the city, where its claims were disputed or needed defence.

CLASSIFICATION OF PERSONAL PROPERTY LOCALLY TAXABLE.

As approximately only about one-quarter of the personal property assessed is returned to the Assessors from year to year, the remaining three-quarters is, of necessity, estimated against those persons or business concerns who, for the then current year, make no return, in accordance with the provisions of Section 41 of the Tax Act. As "dooming" by

the Assessors is always without specification as to items of personal estate, classification of the unlisted personality can only be made by the estimation of the Assessors "according to their best knowledge and belief." The proportion of each kind of taxable personal estate, to the aggregate of all that class of property assessed, has long been a subject of speculation and inquiry. For the purpose of making the returns required by the eighth to the eleventh divisions inclusive of Section 54 of Chapter 11 of the Public Statutes as amended by the Act of the year 1887, Chapter 86, the Assessors of 1889 analyzed the statements of that year, and ascertained the proportions that each class of taxable personal property that was listed bore to the aggregate of all that was returned; then assuming that if all personal estate had been returned to the Assessors under oath, that the proportions of each class would have been unchanged, they made their estimation of the amount of the unlisted taxable personal estate upon that basis. The law that compelled the estimation required by the divisions above referred to was repealed by Chapter 242 of the Acts of 1890. But the classification, with the figures that indicated the proportions as found, were given in our report of April 30, 1891, as of sufficient interest to justify their presentation in a form that would admit of comparison with similar work in subsequent years. A closer analysis was made of the returns for the tax of May 1, 1891 and 1892, and its percentages are shown in the following table in connection with the detail and percentages of the current financial year. The classification by wards is shown by a table marked "F."

Classification.	Amount returned.	Percentage of value of each class.	Percentage applied to total valuation.	Percentages of 1892.	Percentages of 1891.
Mortgages of real estate without the State	\$737,500	1.9058	\$3,850,011	2.3099	2.2645
Mortgages on church and other exempt property	15,000	0.0328	66,262	0.0400	0.0600
Mortgages on personal property . .	155,000	0.4132	834,728	0.1466	0.2302
Bonds of private corporations . . .	517,000	1.3372	2,701,351	1.2324	0.5221
Money at interest [notes, etc.] not secured by mortgage	748,000	1.9354	3,909,808	2.5710	2.2640
Money in savings banks out of the State	3,100	0.0089	17,979	0.0045	0.0149
Money deposited at interest on time (10 days or more notice)	3,500	0.0099	20,000	0.0187	0.2738
Money due [bills receivable] in excess of debts due [bills payable] .	2,783,700	7.1940	14,532,995	7.1254	6.6716
Cash on hand, including deposits .	3,552,500	9.1820	18,549,063	9.8288	9.9950

Classification.	Amount returned.	Percent- age of value of each class.	Percentage applied to total valuation.	Percent- ages of 1892.	Percent- ages of 1891.
Goods, wares, and merchandise . .	\$10,346,100	26.7127	\$53,963,794	29.5242	30.8462
Machinery and office furniture . . .	978,500	2.5287	5,108,366	1.9140	2.9470
Tools of mechanics exceeding \$300 in value	100	0.0000	. . . . .	0.0037	0.0025
Income from profession, trade, or employment	855,600	2.2144	4,472,825	2.1261	2.0901
Income from annuities	12,200	0.0312	63,029	0.0412	0.0000
Income from ships in foreign trade,	7,600	0.0196	39,595	0.0450	0.0903
Ships and vessels not in foreign trade	31,500	0.0814	164,441	0.1113	0.2161
Horses and vehicles	366,700	0.9476	1,914,299	1.0684	1.0738
Household furniture exceeding \$1,000 in value	356,700	0.9278	1,874,300	0.8428	0.8421
Shares in corporations not chartered in Massachusetts	8,473,200	21.8976	44,236,546	22.6669	19.6756
Bonds of the State of Massachusetts,	94,800	0.2558	516,756	0.2404	0.1293
Bonds of other States	8,200	0.0212	42,827	0.0278	0.0388
Bonds of the city of Boston	122,700	0.3164	639,177	0.5473	0.3529
Bonds of other cities, including coun- ties and towns in Massachusetts .	194,700	0.5034	1,016,946	0.4605	0.6116
Bonds of counties, cities, and towns out of the State of Massachusetts,	503,600	1.3014	2,629,050	1.0638	1.0084
Bonds of railroads, including street railways, in Massachusetts . . .	837,400	2.1641	4,371,817	1.5600	2.6044
Bonds of railroads and other corpo- rations not chartered in Massa- chusetts	6,987,400	18.0578	36,479,555	14.4793	15.1748
Shares in Boston National Banks returned as the property of resi- dents of that city	\$38,694,500 14,315,977	100.0000	\$202,015,500 14,315,977	100.0000	100.0000
Total personal valuation returned to Assessors	\$53,010,477				
Total personal valuation estimated by Assessors	163,321,000				
Total personal valuation assessed .	\$216,331,477		\$216,331,477		

National Bank shares are by law returnable, and are returned by the officers of those organizations. The addition of this class of personal estate gave \$53,010,477 as returned out of a total valuation of personal property of \$216,331,477. This is equal to 24.50 per cent. The Assessors consequently estimated 75.50 per cent. of the personal assessment of May 1, 1893. The percentages of 1892 were 25.31 for personalty returned, and 74.69 for personal property estimated. While it must be admitted that the method of determining the classi-

fication of the one hundred and sixty millions of personal estate estimated by the Assessors is open to criticism, it is undoubtedly true that any plan that would attempt its improvement would be equally open to objections. That which has been adopted is the best that the Assessors, with their limited experience in these comparisons, can apply. The averages of at least four or five years must be obtained before it can be determined, by fairly uniform percentages, that there is such substantial uniformity as to justify the opinion that practically accurate deductions can be made; or that the proportions fluctuate from year to year to such an extent as to make estimates based upon them unreliable.

The law assesses the bonds of any nation other than those of the United States, and the public securities of all States, counties, or municipalities, also the bonds of all railroads (including street railways), at their market value, and will not permit that value to be decreased by debts, or to be offset in any manner. In other words, this class of credit property is assessed by the same rules that are applied to the taxation of money and merchandise. Another class of personal estate is deemed to be "money at interest, and other debts, due the persons to be taxed, more than they are indebted or pay interest for." [Pub. Stat., Chap. 11, § 4.] A proper construction of the law requires that a taxable person should be assessed for this class of property, if held by such person in excess of debts and liabilities actually and legally due on the first day of May, and when so held, such excess only is to be taxed. But it often happens that a person holds a considerable amount of the class of credit property that can be offset, but is not assessed for any portion of it, for the reason that such person's legal liabilities exceed its market value. In the analysis of the returns of 1893, the proportions of credit property that were not assessed by reason of partial offset, and the amounts wholly removed from assessment, were tabulated, with the sum of indebtedness that required their exemption, with the following result:

Mortgages on real estate without the State	\$96,100 00
Mortgages on church and other exempt property	11,400 00
Mortgages on personal property	75,200 00
Bonds of private corporations	43,800 00
Money at interest [notes, etc.] not secured by mortgage	362,700 00
Money deposits at interest on time [10 days' or more notice]	200 00
<i>Carried forward,</i>	<hr/> \$589,400 00

<i>Brought forward,</i>	\$589,400 00
Money due [bills receivable] in excess of	
debts due [bills payable]	1,816,900 00
	<hr/>
	\$2,406,300 00
Debts and liabilities actually and legally	
due by the owners of the above-described	
credit property	10,490,300 00

ASSESSMENT STATISTICS.

A table marked D, page 33, will show the separate estimation of land and buildings in the valuations of 1890 to 1893, inclusive.

A table marked J, pages 38, 39, 40, will show the approximate value of the dwelling-houses of the city, and a table marked K, page 41, will give certain statistics relating to the real estate of Boston.

We deem it of sufficient interest to also add to this report a table which has been compiled, showing the valuations of property, rates of taxation, and the number of assessed polls for each year from 1822, when the City of Boston was established, to the present time.

For many years prior to 1842, taxes were assessed on the basis of 50 per cent. of the true value of property, which custom was discontinued in the assessments of that and succeeding years at the request of the City Government, as shown by the following order, copied from the records of the department:

"IN COMMON COUNCIL, May 5, 1842.

"*Resolved*, That it be recommended to the assessors, who have been chosen for the present year, to make a thorough revision of the valuation of the property in the city liable to taxation, both real and personal, and to assess the taxes upon the true and fair value of the property taxed, and not upon any fractional part thereof.

"Sent up for concurrence.

"EDWARD BLAKE, *President*.

"IN THE BOARD OF ALDERMEN, May 9, 1842.

"Read and concurred.

"JONA. CHAPMAN, *Mayor*.

"A true copy.

"Attest:

"S. F. McCLEARY, *City Clerk*."

The result of this change will be seen in the reduction in the rate of taxation for that and the following years.

STREETS, SIDEWALKS, AND SEWER ASSESSMENTS.

Before the passage of Chapter 456 of the Acts of 1889, this department had no connection with street or sewer assessments, other than attaching to tax-bills such assessments as had been duly apportioned, under the provisions of the Public Statutes, Chapter 50, Section 25, and Chapter 51, Section 5, and certified to the Assessors by the Board of Aldermen, or Street Commissioners. After the enactment of the law of 1889, the Assessors were required to receive applications for apportionment, and hear requests for abatement of sewer assessments. By Chapter 346 of the year 1890, the Assessors were empowered to suspend the collection of such an assessment made upon a person or corporation by law exempt from the assessment of taxes until the estate affected came into the possession of a new owner, when the amount of the charge, with interest, was to be paid. But this law was repealed by Section 7 of Chapter 402 of the Acts of 1892, and the connection of this department with street, sidewalk, and sewer assessments must now be ascertained from Chapter 323 of the Acts of 1891 (known as the Board of Survey Act), as amended by Chapter 418 of 1892, and Chapters 401 and 402 of the Acts of the last-named year. The law now in force connecting this department with these classes of special assessments may be stated as follows:

STREET ASSESSMENTS.

After the work of building a new street has been completed, including roadway, sidewalks, and sewer, and after the Auditor has certified the expense, the Street Commissioners determine the cost, and ascertain what proportion of the whole amount shall be paid by the city, and what sum is to be assessed upon abutters. [1892, 418, §§ 7, 8.] "The assessable cost of the work" is apportioned by the Commissioners, upon the several parcels of land abutting on the street. If the amount fixed by the Commissioners is unsatisfactory, they can revise and correct their assessment, and their final determination is "subject to appeal . . . to the Superior Court . . . as is provided in the case of taxes." [1892, 418, § 8.] If the amount of the assessment upon any lot is not paid in "one year from the date of such determination, or if the amount as found by the court, or on appeal . . . is not paid before the last day of May next succeeding . . . and in every case with interest from the date of the passage of the . . . order of said Street Commissioners" "for securing the land required for . . . or

for constructing " the street they have laid out, " the Board of Assessors . . . shall include a sum equal to nine per cent. of such amount in the next and succeeding annual tax-bills issued for the tax on the said parcel, and in the tax-bill issued the first year shall also include interest on the whole of said amount . . . from the date of the aforesaid order . . . to the last day of October of the year of the date of such tax-bill . . . and . . . for each succeeding year, shall include one year's interest on the whole of said amount . . . and shall so include such sums . . . until . . . ten . . . with interest have been paid." [1892, 418, §§ 5, 9.]

The owner of the land may at any time relieve his estate from incumbrance, by payment in full, or may release a portion of his estate, by a partial payment of the balance due, with the consent of the Mayor and Street Commissioners. [1892, 418, § 10.] All moneys paid on account of these special assessments are applied to the payment of the interest of, or paid into, the sinking-fund for the extinguishment of the debts contracted on account of the work for which the assessments were laid. [1891, 323, § 18.]

SIDEWALK ASSESSMENTS.

Chapter 401 of the Acts of 1892 applies to sidewalks in streets already constructed. This Act provides that "the Mayor and Aldermen" may order "the Superintendent of Streets . . . to make a sidewalk" in such location, and of such materials, as they may deem expedient. [1892, 401, § 1.] The Superintendent apportions the cost to the several parcels of land, according to their frontage on the street in which the sidewalk is constructed. [1892, 401, § 3.] The order of the Mayor and Aldermen, and the apportionment of the Superintendent, in the operation of the law, take the place of the order and determination of the Street Commissioners, under the Act of 1891, as amended in 1892; otherwise, all proceedings, including the division of an unpaid assessment and the addition of interest thereto, are the same as when a street is constructed under the Board of Survey Act. This Act [Chap. 401, 1892] was repealed by Chapter 437 of 1893, so that this department will have no connection with assessments for sidewalks built after the date of its passage, June 9, 1893.

SEWER ASSESSMENTS.

Chapter 402 of the Acts of 1892 applies to sewers in streets already built, and requires that when sewers are

laid, they shall be built when the Mayor and Aldermen so order, and be paid for by assessments based on frontage, made by the Superintendent of Streets; and the machinery of this Act is in all other respects made to conform to that of the Board of Survey Act, with the following exceptions: Only lands within one hundred and twenty-five feet of the way in which the sewer is laid are included in the assessment. [1892, 402, § 5; 1892, 418, §§ 5, 6, 8, 9.] A drain for any land outside the line of one hundred and twenty-five feet can only enter the sewer "after the amount to be paid for an entry has been fixed by the Mayor and Aldermen." [1892, 402, § 5.] When a sewer assessment is laid upon a church estate, or upon any other "parcel of land for which the owner is by law exempt from being taxed, as determined by the Assessors . . . on application to them" by such owner, the Collector is required to "suspend the collection of such assessment" until a new owner holds the land, when its amount is collected without interest. [1892, 402, § 4.] But if the owner of an estate where the collection of a sewer assessment has been suspended, desires to enter the sewer, he can do so "after the amount to be paid for" such entry "has been fixed by the Mayor and Aldermen," and when the estate passes to another owner, the original assessment, "less any payment made for an entry" into the sewer, "becomes due and payable," and must be collected, as if the day when the fee passed from grantor to grantee "were the date of the passage of the . . . order for making the sewer." [1892, 402, §§ 4, 5.] As the law now stands, it must follow that if the amount then found to be due is not paid, it is to be collected as is provided for other unpaid sewer assessments; that is, by ten annual instalments with interest. The fact that Section 9 of Chapter 418 of the Acts of 1892 provides that when an unpaid special assessment is apportioned and added to a tax-bill, it may "be abated . . . as if a part of, and in the same manner as, the city taxes," will undoubtedly bring many applications for abatement to this department. In an opinion dated December 8, 1892, the Corporation Counsel states that the power to make an abatement of such an assessment "commences only when the . . . assessment is included in the tax-bill, and can only be exercised in curing mistakes in figures, facts, or the law, and confers upon" the Assessors "no power to abate for any other than a legal reason."

The number of cases requiring the action of the Board under the various enactments that have connected the Assessors' Department with special assessments is shown by a table marked "L," page 42.

RECEIPTS AND EXPENDITURES.

There have been no receipts in this department other than the money appropriated for its current expenses. The appropriation was \$137,000 00

The expenditure for the financial year for salaries, compensation of assistant assessors, clerk-hire, books, stationery, and incidentals has amounted to 136,934 31

Unexpended balance \$65 69

Respectfully submitted,

JOSHUA S. DUNCKLEE, *Chairman.*

FRANK A. DREW, *Secretary.*

JOHN J. MURPHY,

JOHN PIERCE,

JOHN M. MAGUIRE,

GEORGE A. COMINS,

EDWARD B. DAILY,

JOSEPH TONDORF,

SAMUEL HICHBORN,

Assessors of the City of Boston.

APPENDIX.

ASSESSMENT DISTRICTS AND ASSISTANT ASSESSORS ASSIGNED
THERE TO FOR THE ASSESSMENT OF MAY 1, 1893.

District 1.—The whole of Ward 1. First Assistant Assessor, Benjamin F. Palmer, and Second Assistant, Charles W. Odiorne.

District 2.—The whole of Ward 2. First Assistant Assessor, Thomas O. McEnaney, and Second Assistant, James F. Daly.

District 3.—The whole of Ward 3. First Assistant Assessor, Frederick H. Temple, and Second Assistant, Thomas J. Kelley.

District 4.—The whole of Ward 4. First Assistant Assessor, Dennis G. Quirk, and Second Assistant, Charles W. Pearson.

District 5.—The whole of Ward 5. First Assistant Assessor, George S. Pendergast, and Second Assistant, Patrick Sullivan.

District 6.—That part of Ward 6 lying north and east of a line beginning at the junction of Salem and Hanover streets; thence by the centre lines of Hanover and Richmond streets and the centre line of Atlantic avenue to the boundary line of Ward 12. First Assistant Assessor, Hugh F. Sheran, and Second Assistant Dennis Bonner.

District 7.—That part of Ward 6 lying south and west of a line beginning where the boundary line between Wards 6 and 12 crosses Atlantic avenue; thence by the centre line of said avenue and the centre lines of Richmond and Hanover streets to the boundary line of Ward 7. First Assistant Assessor, Charles B. Hunting, and Second Assistant, Dennis J. Leahy.

District 8.—That part of Ward 7 lying north of a line beginning at the junction of Hanover and Blackstone streets; thence by the centre line of Blackstone street to Haymarket square; thence across said square to the centre line of Merrimac street; thence by the centre line of said last-named street to the boundary line of Ward 8. First Assistant Assessor, John A. Barry, and Second Assistant, Robert A. McCarron.

District 9.—That part of Ward 7 lying south of a line beginning at the junction of Causeway and Merrimac streets; thence by the centre line of Merrimac street to Haymarket square; thence across said square to the centre line of Blackstone street; thence by the centre line of said last-named street to the boundary line of Ward 6. First Assistant Assessor, Nicholas J. Furie, and Second Assistant, John McGrath.

District 10.—The whole of Ward 8. First Assistant Assessor, Daniel A. Downey, and Second Assistant, John W. Martin.

District 11. — The whole of Ward 9. First Assistant Assessor, Charles O. Burrill, and Second Assistant, William N. McKenna.

District 12. — That part of Ward 10 lying to the north and east of a line beginning at the junction of Joy and Beacon streets, and drawn through the centre of Beacon, Park, Tremont, Winter, and Summer streets, to the boundary line of Ward 12. First Assistant Assessor, Patrick F. Sullivan, and Second Assistant, Josiah H. Quincy.

District 13. — That part of Ward 10 lying to the south and west of a line beginning at the ward line at the junction of Bedford and Summer streets; thence by the centre lines of Summer, Washington, Winter, Tremont, Park, and Beacon streets, to the boundary line of Ward 9. First Assistant Assessor, Horace Smith, and Second Assistant, Roger H. Scannell.

District 14. — That part of Ward 11 lying north and west of a line beginning where the boundary line between Wards 10 and 11 crosses Park square; thence across said square to the centre line of Providence street; thence by said centre line and the centre line of Berkeley street to the location of the Providence Division of the Old Colony Railroad; thence by said location to the boundary line of Ward 22. First Assistant Assessor, George A. King, and Second Assistant, Timothy J. Clifford.

District 15. — That part of Ward 11 lying south and east of a line beginning where the location of the Providence Division of the Old Colony Railroad passes under West Chester park; thence by said location and the centre lines of Berkeley and Providence streets to Park square; thence across said square to the boundary line of Ward 10. First Assistant Assessor, Patrick D. Sullivan, and Second Assistant, Lawrence J. Towle.

District 16. — That part of Ward 12 lying north of a line beginning at the junction of Kneeland and Hudson streets; thence by the centre line of Kneeland and Federal streets, and Mount Washington avenue, to the boundary line of Ward 13. First Assistant Assessor, William H. Cundy, and Second Assistant, Henry J. Ireland.

District 17. — That part of Ward 12 lying south of a line beginning at Fort Point channel; thence by the centre line of Mount Washington avenue and the centre lines of Federal and Kneeland streets to the boundary line of Ward 10. First Assistant Assessor, James Carney, and Second Assistant, Cornelius J. McGillicuddy.

District 18. — The whole of Ward 13. First Assistant Assessor, Jeremiah Lynch, and Second Assistant, Andrew J. Quinn.

District 19. — That part of Ward 14 lying west of a line running through the centre of K street, from the ward line in Boston harbor to the ward line in Dorchester bay. First Assistant Assessor, Eugene J. O'Connor, and Second Assistant, Henry J. McKee.

District 20. — That part of Ward 14 lying east of the line running through the centre of K street, from the ward line in Dorchester bay to the ward line in Boston harbor. First Assistant Assessor, Charles W. Curran, and Second Assistant, William H. Quinn.

District 21. — The whole of Ward 15. First Assistant Assessor, James I. Moore, and Second Assistant, John S. McDonough.

District 22. — The whole of Ward 16. First Assistant Assessor, John J. Gartland, and Second Assistant, Edward V. Fitzgerald.

District 23. — The whole of Ward 17. First Assistant Assessor, William B. Smart, and Second Assistant, John F. Doyle.

District 24. — The whole of Ward 18. First Assistant Assessor, John H. Donovan, and Second Assistant, Henry S. Harris.

District 25. — The whole of Ward 19. First Assistant Assessor, John H. Giblin, and Second Assistant, Patrick J. Crowley.

District 26. — That part of Ward 20 lying north and west of a line beginning at the junction of Albany and Swett streets; thence by the centre lines of Swett, Magazine, and Dudley streets and the centre line of Blue Hill avenue to the boundary line of Ward 21. First Assistant Assessor, Edward W. Dolan, and Second Assistant, Patrick J. Mullen.

District 27. — That part of Ward 20 lying south and east of a line beginning at the junction of Winthrop street and Blue Hill avenue; thence by the centre line of said avenue and the centre lines of Dudley, Magazine, and Swett streets to the boundary line of Ward 18. First Assistant Assessor, Henry L. Carter, and Second Assistant, William Burns.

District 28. — That part of Ward 21 lying north and west of a line beginning at the junction of Dudley and Warren streets; thence by the centre line of Warren street, Walnut avenue, Circuit and Washington streets to the boundary line of Ward 23. First Assistant Assessor, Thomas J. Leach, and Second Assistant, Michael J. Murphy.

District 29. — That part of Ward 21 lying south and east of a line beginning at the junction of Codman avenue and Washington street; thence by the centre lines of Washington and Circuit streets, Walnut avenue, and Warren street to the boundary line of Ward 20. First Assistant Assessor, John H. Griggs, and Second Assistant, John J. Flannery.

District 30. — That part of Ward 22 lying north of a line beginning at the boundary line between the city of Boston and the town of Brookline; thence by the centre lines of Longwood avenue, Parker, and Tremont streets to the boundary line of Ward 21, First Assistant Assessor, Andrew J. Browne, and Second Assistant, Hubert J. Gormley.

District 31. — That part of Ward 22 lying south of a line beginning at the junction of the location of the Providence Division of

the Old Colony Railroad and Tremont street; thence by the centre lines of Tremont and Parker streets, and the centre line of Longwood avenue to the boundary line between the city of Boston and town of Brookline. First Assistant Assessor, Robert Culbert, and Second Assistant, James P. Fox.

District 32. — That part of Ward 23 lying north and east of a line beginning at the junction of Centre street and the location of the Providence Division of the Old Colony Railroad; thence by said location and the location of the West Roxbury Branch Railroad to the centre lines of Dudley avenue, South, Centre, and Church streets to the Ward line. First Assistant Assessor, Frank S. Pratt, and Second Assistant, Daniel H. Daly.

District 33. — That part of Ward 23 lying south and east of a line beginning at the boundary line between the city of Boston and the town of Hyde Park; thence by the centre lines of Grew avenue, Poplar, Sycamore, Kittredge, Norfolk, and Washington streets, and Dudley avenue, to the location of the West Roxbury Branch Railroad; thence by said location and the location of the Providence Division of the Old Colony Railroad to the ward line at Centre street. First Assistant Assessor, A. S. Parker Weeks, and Second Assistant, Oscar N. Fossett.

District 34. — That part of Ward 23 lying south and west of a line beginning at the boundary line between the city of Boston and the town of Brookline; thence by the centre lines of Church, Centre, and South streets, Dudley avenue, Washington, Norfolk, Kittredge, Sycamore, and Poplar streets, and Grew avenue, to the boundary line between said city and the town of Hyde Park. First Assistant Assessor, Hubert Pope, and Second Assistant, Dexter C. Whittemore.

District 35. — That part of Ward 24 lying northerly of a line beginning at the junction of Columbia and Quincy streets; thence by the centre lines of Quincy, Bowdoin, East, and Adams streets, Dorchester avenue and Park street, and the centre line of said last-named street extended to Dorchester bay. First Assistant Assessor, George Warren, and Second Assistant, Richard W. Smith.

District 36. — That part of Ward 24 lying northerly and westerly of a line beginning at the junction of Columbia and Quincy streets; thence by the centre lines of Quincy, Bowdoin, East, and Adams streets, Dorchester and Centre avenues, Centre and Washington streets, and Talbot avenue, to the boundary line of Ward 23. First Assistant Assessor, George E. Hall, and Second Assistant, William D. Lang.

District 37. — That part of Ward 24 lying southerly and westerly of a line beginning at the junction of Blue Hill avenue and Talbot avenue; thence by the centre lines of Talbot avenue, Washington and Ashmont streets, and Dorchester avenue, to Neponset river. First Assistant Assessor, Henry Pierce, and Second Assistant, Richardson Hutchinson.

District 38. — That part of Ward 24 lying easterly and southerly of a line beginning at Dorchester bay at the centre line of Park street extended; thence by said extended line and the centre line of Park street, Dorchester avenue, Centre avenue, Centre, Washington, and Ashmont streets, and Dorchester avenue, to Neponset river. First Assistant Assessor, Archibald A. Turner, and Second Assistant, John J. Dailey.

District 39. — That part of Ward 25 lying north and east of a line beginning at the boundary between the city of Boston and the town of Watertown; thence by the centre line of North, Beacon, Parsons, Washington, and Cambridge streets to Charles river. First Assistant Assessor, Edward C. Scates, and Second Assistant, Patrick F. Carley.

District 40. — That part of Ward 25 lying south and west of a line beginning at the boundary between the cities of Boston and Cambridge; thence by the centre lines of Cambridge, Washington, Parsons, and North Beacon streets to the Charles river. First Assistant Assessor, George W. Warren, and Second Assistant, James Buckner.

**Table by Wards and Precincts of Registered
COMPARED WITH PROPERTY ASSESSMENTS TO MALES**

WARD.	Precinct.	Registered Voters.	Property Holders.	WARD.	Precinct.	Registered Voters.	Property Holders.	WARD.	Precinct.	Registered Voters.	Property Holders.
1	1	409	87	10	1	455	95	17	1	427	53
	2	371	86		2	484	70		2	413	84
	3	358	78		3	341	92		3	391	36
	4	443	122		4	437	42		4	364	39
	5	410	103	11	1	379	265	18	5	446	48
	6	470	110		2	350	270		6	482	56
	7	512	101		3	433	261		7	394	33
	8	488	136		4	382	202		8	353	15
	9	582	205		5	490	39		1	396	103
2	1	448	92		6	533	34		2	483	133
	2	361	33		7	341	60		3	467	87
	3	469	54		8	492	74		4	399	117
	4	436	77		9	579	87		5	415	87
	5	361	59		10	549	158		6	412	73
	6	399	53		11	593	109		7	418	67
	7	560	88	12	1	306	10	19	1	475	41
3	1	478	90		2	375	20		2	366	48
	2	553	78		3	354	16		3	411	50
	3	459	81		4	524	27		4	369	48
	4	530	63		5	388	29		5	456	95
	5	527	75	13	1	313	17		6	468	73
4	6	467	70		2	331	19	20	7	405	62
	1	472	78		3	383	37		8	497	80
	2	471	89		4	429	50		9	379	38
	3	513	112		5	375	44		1	474	33
	4	484	99		6	408	53		2	397	41
	5	481	66	14	7	386	42		3	363	41
5	6	378	61		8	313	42	21	4	394	69
	1	446	75		9	358	48		5	395	37
	2	486	102		1	386	43		6	408	49
	3	462	42		2	445	77		7	429	65
	4	328	48		3	423	55		8	438	63
	5	556	68		4	399	70		9	267	43
6	6	427	48	15	5	439	92	22	10	451	85
	1	453	73		6	423	77		11	413	111
	2	451	63		7	416	83		12	571	131
	3	418	19		8	469	92		13	497	97
	4	433	51		9	429	63		1	334	62
	5	398	86		10	382	81		2	483	95
7	1	348	36	16	11	393	89	23	3	381	94
	2	287	56		12	391	117		4	387	110
	3	259	89		1	358	65		5	471	91
	4	339	37		2	384	71		6	555	110
	5	385	47		3	422	64		7	404	85
	1	334	37		4	369	72		8	383	144
8	2	322	53	17	5	464	88		9	427	96
	3	390	41		6	489	72		10	571	129
	4	375	70		7	350	48		11	509	216
	5	437	63		8	579	114		12	573	190
	6	402	59		1	423	50		1	556	208
	1	484	149		2	443	36		2	330	49
9	2	490	73	18	3	373	27		3	296	44
	3	450	27		4	450	65		4	325	38
	4	519	62		5	356	42		5	333	33
	5	442	19		6	433	43		6	404	63

Voters for the State Election of 1893.
ASSESSED FOR POLL TAXES OF SAME YEAR.

WARD.	Precinct.	Registered Voters.	Property Holders.	WARD.	Precinct.	Registered Voters.	Property Holders.	WARD.	Precinct.	Registered Voters.	Property Holders.
22	7	358	49	23	11	457	241	24	11	368	103
	8	386	81		12	367	197		12	379	128
	9	301	36		13	411	197		13	637	226
	10	492	141		14	197	106		14	475	182
23	1	453	126	24	1	513	155	25	15	471	162
	2	460	114		2	409	125		16	377	135
	3	475	123		3	396	119		1	533	125
	4	363	86		4	495	149		2	521	152
	5	486	168		5	404	103		3	524	150
	6	295	117		6	324	94		4	437	79
	7	364	125		7	352	86		5	452	117
	8	391	108		8	432	137		6	452	110
	9	505	224		9	323	104				
	10	388	137		10	644	236			87,352	17,788

Recapitulation by Wards,
INCLUDING ASSESSED POLLS.

WARDS.	Assessed Polls, Table A, Page 30.	Registered Voters.	Property Holders.
1	6,116	4,043	1,028
2	5,090	3,034	456
3	4,017	3,014	457
4	4,007	2,799	505
5	4,183	2,705	383
6	4,329	2,153	292
7	3,471	1,618	265
8	4,548	2,260	323
9	3,868	2,385	330
10	2,985	1,717	299
11	7,683	5,121	1,559
12	3,282	1,947	102
13	6,664	3,296	352
14	7,809	4,995	939
15	5,186	3,415	594
16	5,614	2,478	263
17	4,841	3,270	364
18	4,415	2,990	667
19	7,276	3,826	535
20	8,112	5,497	865
21	7,563	5,478	1,422
22	6,337	3,781	742
23	8,029	5,612	2,069
24	9,988	6,999	2,244
25	4,290	2,919	733
	139,703	87,352	17,778
Number of polls added by supplementary assessment up to the close of registration for State election...	4,735		17
	144,438	87,352	17,805

TABLE A.

ASSESSORS' VALUATION of the Real and Personal Estates and Number of Polls in each of the Twenty-five Wards of the City, and the Taxes assessed thereon, as of the first day of May, in the Year 1893. Rate \$12.80 per \$1,000. Original Assessments.
For Supplementary Assessments, see Table B.

WARDS.	Polls.	Valuation, Real Estate.	Valuation, Personal Estate.	Total Valuation, Real and Personal Estate.	Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax.
1 . .	6,116	\$10,359,175	\$989,400	\$11,348,575	\$12,232	\$132,597 44	\$12,664 32	\$157,493 76
2 . .	5,090	10,070,100	681,100	10,751,200	10,180	128,897 28	8,718 08	147,795 36
3 . .	4,017	7,629,200	927,300	8,556,500	8,034	97,653 76	11,869 44	117,557 20
4 . .	4,007	8,817,400	879,200	9,696,600	8,014	112,862 72	11,253 76	132,130 48
5 . .	4,183	11,659,000	2,698,300	14,357,300	8,366	149,235 20	34,538 24	192,139 44
6 . .	4,329	48,467,400	17,131,100	65,598,500	8,658	620,382 72	219,278 08	848,318 80
7 . .	3,471	34,183,800	7,942,000	42,125,800	6,942	437,552 64	101,657 60	546,152 24
8 . .	4,548	8,930,600	553,600	9,484,200	9,096	114,311 68	7,086 08	130,493 76
9 . .	3,868	16,987,600	12,723,000	29,710,600	7,736	217,441 28	162,854 40	388,031 68
10 . .	2,985	130,856,500	35,732,200	166,588,700	5,970	1,674,963 20	457,372 16	2,138,305 36
11 . .	7,683	91,750,600	54,709,700	146,460,300	15,366	1,174,407 68	700,284 16	1,890,057 84
12 . .	3,282	60,658,400	21,547,100	82,205,500	6,564	776,427 52	275,802 88	1,058,794 40
13 . .	6,664	15,348,100	777,000	16,125,100	13,328	196,455 68	9,945 60	219,729 28
14 . .	7,809	13,543,700	1,364,500	14,908,200	15,618	173,359 36	17,465 60	206,442 96
15 . .	5,186	7,758,600	648,100	8,406,700	10,372	99,310 08	8,295 68	117,977 76
16 . .	5,614	16,454,900	677,200	17,132,100	11,228	210,622 72	8,668 16	230,518 88
17 . .	4,841	18,476,900	2,176,700	20,653,600	9,682	236,504 32	27,861 76	274,048 08
18 . .	4,415	19,756,500	5,953,400	25,709,900	8,830	252,883 20	76,203 52	337,916 72
19 . .	7,276	13,745,900	843,600	14,589,500	14,552	175,947 52	10,798 08	201,297 60
20 . .	8,112	19,243,800	1,612,500	20,856,300	16,224	246,320 64	20,640 00	283,184 64
21 . .	7,563	28,271,200	8,015,000	36,286,200	15,126	361,871 36	102,592 00	479,589 36
22 . .	6,337	36,234,100	5,418,200	41,652,300	12,674	463,796 48	69,352 96	545,823 44
23 . .	8,029	26,036,100	9,758,900	35,795,000	16,058	333,262 08	124,913 92	474,234 00
24 . .	9,988	35,066,600	5,961,800	41,028,400	19,976	443,852 48	76,311 04	545,139 52
25 . .	4,290	17,456,100	2,294,600	19,750,700	8,580	223,438 08	29,370 88	261,388 96
Bank Stock *	139,703	\$707,762,275	\$202,015,500	\$909,777,775	\$279,406	\$9,059,357 12	\$2,585,798 40	\$11,924,561 52
	. . . .	. . . . .	14,315,976	14,315,976	. . . .	. . . . .	183,244 48	183,244 48
Total.	139,703	\$707,762,275	\$216,331,476	\$924,093,751	\$279,406	\$9,059,357 12	\$2,769,042 88	\$12,107,806 00

* Bank Stock separately assessed by authority of Section 8 of Chapter 13 of the Public Statutes.

TABLE B.

SUPPLEMENTARY Assessments of Polls and omitted Estates in each of the Twenty-five Wards of the City and the Taxes assessed thereon, as of the first day of May, in the Year 1893. Rate, \$12.80 per \$1,000.

For original Assessments, see Table A.

WARDS.	Polls.	Valuation, Real Estate.	Valuation, Personal Estate.	Total Valuation, Real and Personal Estate.	Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax.
1	132	. . . . .	. . . . .	. . . . .	\$264	. . . . .	. . . . .	\$264 00
2	135	. . . . .	. . . . .	. . . . .	270	. . . . .	. . . . .	270 00
3	87	. . . . .	. . . . .	. . . . .	174	. . . . .	. . . . .	174 00
4	132	. . . . .	. . . . .	. . . . .	264	. . . . .	. . . . .	264 00
5	110	. . . . .	\$1,200	\$1,200	220	. . . . .	\$15 36	235 36
6	287	. . . . .	100	100	574	. . . . .	1 28	575 28
7	231	. . . . .	400	400	462	. . . . .	5 12	467 12
8	268	. . . . .	200	200	536	. . . . .	2 56	538 56
9	199	. . . . .	5,000	5,000	398	. . . . .	64 00	462 00
10	194	\$158,000	2,000	160,000	388	\$2022 40	25 60	2,436 00
11	330	. . . . .	65,000	65,000	660	. . . . .	832 00	1,492 00
12	357	. . . . .	200	200	714	. . . . .	2 56	716 56
13	312	. . . . .	. . . . .	. . . . .	624	. . . . .	. . . . .	624 00
14	177	. . . . .	19,500	19,500	354	. . . . .	249 60	603 60
15	177	. . . . .	100	100	354	. . . . .	1 28	355 28
16	371	. . . . .	. . . . .	. . . . .	742	. . . . .	. . . . .	742 00
17	418	. . . . .	11,200	11,200	836	. . . . .	143 36	979 36
18	230	. . . . .	15,000	15,000	460	. . . . .	192 00	652 00
19	304	. . . . .	500	500	608	. . . . .	6 40	614 40
20	246	. . . . .	300	300	492	. . . . .	3 84	495 84
21	142	. . . . .	2,800	2,800	284	. . . . .	35 84	319 84
22	136	300	3,700	4,000	272	3 84	47 36	323 20
23	206	. . . . .	44,100	44,100	412	. . . . .	564 48	976 48
24	187	. . . . .	500	500	374	. . . . .	6 40	380 40
25	86	800	600	1,400	172	10 24	7 68	189 92
	5,454	\$159,100	\$172,400	\$331,500	\$10,908	\$2036 48	\$2,206 72	\$15,151 20

TABLE C.

VALUATION of the Several Wards, the Total Valuation of the City, the Amount of Taxes as shown in the Warrant to the Collector, the Rate of Taxation on each \$1,000, and the Number of Polls as determined by the Board of Assessors, when the Rate of Taxation was fixed, for 1889 to 1893, both Years inclusive.

Wards.	1889.		1889.		1890.		1890.		1891.		1891.		1892.		1892.		1893.		1893.	
	Polls.	Valuation.	Polls.	Valuation.	Polls.	Valuation.	Polls.	Valuation.	Polls.	Valuation.	Polls.	Valuation.	Polls.	Valuation.	Polls.	Valuation.	Polls.	Valuation.		
1	5,118	\$9,934,375	5,290	\$10,213,075	5,545	\$10,648,675	5,794	\$11,106,875	6,116	\$11,348,575										
2	4,500	10,086,300	4,678	10,245,600	5,011	10,544,800	5,059	10,703,600	5,090	10,751,200										
3	3,705	7,335,400	3,639	7,093,900	3,734	7,268,500	3,852	7,829,000	4,017	8,556,500										
4	3,833	8,124,700	3,783	8,426,500	3,882	8,856,300	3,997	9,179,400	4,007	9,696,600										
5	3,873	14,562,500	3,788	14,612,000	4,105	14,289,500	4,135	14,326,500	4,183	14,357,300										
6	4,400	58,855,100	4,786	59,809,600	4,136	61,777,500	4,104	63,129,900	4,329	65,598,500										
7	3,542	37,416,000	3,527	37,934,700	3,740	38,312,100	3,745	39,675,800	3,471	42,125,800										
8	4,365	8,257,000	4,366	8,489,900	4,507	9,173,100	4,645	9,292,900	4,548	9,484,200										
9	3,628	28,940,500	3,724	28,665,400	3,886	29,865,800	3,896	29,561,700	3,868	29,710,600										
10	3,169	142,565,600	3,022	148,370,700	3,173	155,687,300	3,054	162,678,400	2,985	166,588,700										
11	6,534	124,177,900	6,689	127,883,400	7,135	132,497,700	7,510	142,211,000	7,683	146,460,300										
12	3,769	74,020,900	3,495	74,388,000	3,830	77,228,800	3,515	80,321,200	3,282	82,205,500										
13	6,131	14,497,400	5,971	15,765,600	6,980	15,863,900	6,774	16,137,700	6,664	16,125,100										
14	7,133	13,381,200	7,368	14,393,800	7,600	14,314,500	7,682	14,388,500	7,809	14,908,200										
15	4,714	7,627,900	4,762	7,724,600	4,950	7,897,800	5,177	8,134,500	5,186	8,406,700										
16	5,506	15,145,100	5,454	15,571,400	5,511	16,119,400	5,619	16,688,400	5,614	17,132,100										
17	4,701	19,157,500	4,677	19,073,400	4,827	19,382,600	4,785	19,983,400	4,841	20,653,600										
18	4,046	25,477,600	4,005	25,429,800	4,156	25,310,000	4,245	26,091,500	4,415	25,709,900										
19	6,767	13,167,000	6,963	13,609,400	7,186	13,844,000	7,163	14,398,700	7,276	14,589,500										
20	6,655	17,371,500	6,888	17,969,800	7,269	18,633,500	7,634	19,315,200	8,112	20,856,300										
21	5,594	30,728,900	5,966	31,995,700	6,540	33,561,900	7,061	35,447,300	7,563	36,286,200										
22	4,998	29,614,100	5,342	32,747,100	5,737	35,080,400	6,034	38,809,200	6,337	41,652,300										
23	6,101	27,366,400	6,532	29,264,200	6,969	32,292,900	7,604	33,573,200	8,029	35,795,000										
24	7,298	29,463,100	7,765	31,873,400	8,499	35,184,300	9,121	37,946,700	9,988	41,028,400										
25	3,194	12,976,000	3,525	15,457,800	3,901	16,660,000	4,170	18,457,800	4,290	19,750,700										
Bank Stock*		15,183,769		15,033,025		14,774,140														
Totals	123,274	\$795,433,744	126,005	\$822,041,800	132,809	\$855,069,415	136,375	\$893,975,704	139,703	\$924,093,751										
Tax, including overlay, Rate per thousand		\$10,507,804 80		\$11,187,692 44		\$11,039,698 12		\$11,805,404 08		\$12,107,806 12										
No. of Male polls		12 90		13 30		12 60		12 90		12 80										
“ “ Female “		123,274		126,005		132,809		136,375		139,703										
“ “ “		323		5,053		411		735												

* Bank Stock separately assessed by authority of Section 8 of Chapter 13 of the Public Statutes.

TABLE D.

WARD.	YEAR.	Value of Land.	Value of Buildings.	Total.	WARD.	YEAR.	Value of Land.	Value of Buildings.	Total.
1	1893	\$4,334,175	\$6,025,000	\$10,359,175	14	1893	\$4,573,400	\$8,970,300	\$13,543,700
	1892	4,324,375	5,737,500	10,061,875		1892	4,920,000	8,326,300	13,246,300
	1891	4,281,675	5,344,600	9,626,275		1891	5,033,100	7,934,300	12,967,400
	1890	4,240,675	5,115,500	9,356,175		1890	5,561,300	7,570,100	13,131,400
2	1893	4,798,300	5,271,800	10,070,100	15	1893	3,278,500	4,480,100	7,758,600
	1892	4,807,800	5,232,400	10,040,200		1892	3,180,100	4,325,300	7,505,400
	1891	4,792,500	5,152,100	9,944,600		1891	3,093,300	4,179,200	7,272,500
	1890	4,779,300	4,900,200	9,679,500		1890	3,091,100	4,028,200	7,119,300
3	1893	3,980,100	3,649,100	7,629,200	16	1893	9,062,500	7,392,400	16,454,900
	1892	3,914,100	3,075,200	6,989,300		1892	8,636,100	7,388,800	16,024,900
	1891	3,386,400	3,019,100	6,405,500		1891	8,391,000	7,099,200	15,490,200
	1890	3,150,300	2,946,600	6,096,900		1890	7,757,200	7,187,800	14,945,000
4	1893	4,890,000	3,927,400	8,817,400	17	1893	7,696,400	10,780,500	18,476,900
	1892	4,544,500	3,731,800	8,276,300		1892	7,486,600	10,139,800	17,626,400
	1891	4,498,700	3,446,500	7,945,200		1891	7,325,300	9,710,500	17,035,800
	1890	4,272,000	3,261,000	7,533,000		1890	7,306,300	9,185,200	16,491,500
5	1893	6,696,900	4,962,100	11,659,000	18	1893	7,962,400	11,784,100	19,756,500
	1892	6,659,300	4,801,900	11,461,200		1892	7,927,500	11,722,100	19,649,600
	1891	6,501,350	4,807,650	11,309,000		1891	7,064,000	11,909,000	18,973,000
	1890	6,584,800	4,676,300	11,261,100		1890	7,064,400	11,831,000	18,895,400
6	1893	32,291,200	16,176,200	48,467,400	19	1893	6,881,200	6,864,700	13,745,900
	1892	30,217,800	16,133,600	46,351,400		1892	6,800,300	6,665,800	13,466,100
	1891	29,204,300	15,558,300	44,762,600		1891	6,517,900	6,459,100	12,977,000
	1890	28,636,200	14,025,100	42,661,300		1890	6,515,100	6,221,900	12,737,000
7	1893	23,203,400	10,980,400	34,183,800	20	1893	8,229,400	11,014,400	19,243,800
	1892	21,190,700	10,846,200	32,036,900		1892	7,891,400	9,893,200	17,784,600
	1891	20,518,600	10,557,700	31,076,300		1891	7,691,100	9,288,600	16,979,700
	1890	20,395,600	9,975,200	30,370,800		1890	7,440,900	8,748,900	16,189,800
8	1893	4,946,300	3,984,300	8,930,600	21	1893	11,994,000	16,277,200	28,271,200
	1892	4,839,800	3,910,200	8,750,000		1892	11,722,700	15,395,900	27,118,600
	1891	4,666,800	3,894,100	8,560,900		1891	11,402,600	14,686,800	26,089,400
	1890	4,132,300	3,789,700	7,922,000		1890	11,105,900	13,524,900	24,630,800
9	1893	8,812,300	8,175,300	16,987,600	22	1893	24,836,900	11,397,200	36,234,100
	1892	8,602,200	8,226,200	16,828,400		1892	23,956,200	10,283,700	34,239,900
	1891	8,390,100	8,225,400	16,615,500		1891	23,098,300	9,032,700	32,131,000
	1890	8,309,500	8,113,200	16,422,700		1890	22,154,100	8,001,400	30,155,500
10	1893	101,845,100	29,011,400	130,856,500	23	1893	13,045,100	12,991,000	26,036,100
	1892	97,582,000	29,670,200	127,252,200		1892	11,902,300	12,126,400	24,028,700
	1891	92,520,100	28,537,100	121,057,200		1891	11,477,500	11,222,300	22,699,800
	1890	87,218,500	26,904,200	114,122,700		1890	9,857,500	10,544,000	20,401,500
11	1893	49,106,000	42,644,600	91,750,600	24	1893	14,879,000	20,187,600	35,066,600
	1892	47,046,300	41,320,200	88,366,500		1892	13,760,200	18,295,700	32,055,900
	1891	43,280,700	40,384,300	83,665,000		1891	12,730,000	16,543,000	29,273,000
	1890	40,780,800	38,109,400	78,890,200		1890	11,282,900	15,183,200	26,466,100
12	1893	40,387,200	20,271,200	60,658,400	25	1893	10,456,400	6,999,700	17,456,100
	1892	37,801,400	21,490,500	59,291,900		1892	10,045,500	6,377,900	16,423,400
	1891	36,818,100	20,578,400	57,394,500		1891	9,234,900	5,558,600	14,793,500
	1890	35,717,600	19,788,400	55,506,000		1890	8,763,700	5,051,900	13,815,600
13	1893	9,094,000	6,254,100	15,348,100	Totals.	1893	417,230,175	290,482,100	707,762,275
	1892	9,411,000	5,992,900	15,403,900		1892	399,170,175	281,109,700	680,279,875
	1891	9,383,500	5,810,000	15,193,500		1891	381,299,825	268,938,550	650,238,375
	1890	9,430,000	5,759,000	15,189,000		1890	365,547,975	254,442,300	619,990,275

TABLE E.

WARDS.	Total Polls.	Gf which Polls only.	Poll-tax Pay- ers owning Property.	Residents on Property. Individuals.	Non-residents on Property. Individuals.	Firms, etc., Trustees, all others, on Property.
1	6,116	5,100	1,028	1,949	197	284
2	5,090	4,632	456	974	86	260
3	4,017	3,582	457	835	104	176
4	4,007	3,539	505	928	192	254
5	4,183	3,796	383	604	114	242
6	4,329	4,038	292	561	364	1,238
7	5,471	3,201	265	380	466	701
8	4,548	4,237	323	610	70	181
9	3,868	3,554	330	557	182	437
10	2,985	2,700	299	442	431	1,370
11	7,683	6,201	1,559	2,624	320	1,064
12	3,282	3,208	102	295	231	1,075
13	6,664	6,350	352	769	41	283
14	7,809	6,965	939	2,002	87	195
15	5,186	4,634	594	1,221	62	239
16	5,614	5,360	263	627	73	217
17	4,841	4,473	364	810	87	284
18	4,415	3,739	667	1,398	53	300
19	7,276	6,550	535	1,045	80	305
20	8,112	7,343	865	1,619	75	349
21	7,563	6,145	1,422	2,677	104	592
22	6,337	5,572	742	1,288	110	339
23	8,029	5,934	2,069	4,049	336	562
24	9,988	7,518	2,244	4,604	206	838
25	4,290	3,550	733	1,203	160	240
Totals . . .	139,703	121,921	17,788	34,071	4,231	12,025

TABLE F.
CLASSIFICATION BY WARDS OF PERSONAL PROPERTY RETURNED TO THE ASSESSORS UNDER OATH.

1893. WARD.	Mortgages on Real Estate out of the State.	Mortgages on church and other exempt property.	Mortgages on personal prop-erty.	Bonds in pri-vate corpora-tions.	Money (notes, etc.) at inter-est not secured by mortgage.	Money in sav-ings banks out of the State.	Money deposited on time, 10 days' or more notice.	Money due (bills rec.) in excess of debts due (bills pay.).	Cash on hand.	Goods, wares, and merch.dise.	Machinery and office furni-ture.	Tools of mechan-ics exceeding \$300 in value.	Income from profession or employment in excess of \$2,000.	Income from an-nuities.	Inc. from ships or vessels in for-eign trade.	Ships and vessels not in foreign trade.	Horses and vehicles.	Household furni-ture in excess of \$1,000 in value.	Shares in corpo-rations not char-tered in Massa-chusetts.	Bonds of the State of Massaachu-sets.	Bonds of other States.	Bonds of the city of Boston.	Bonds of other cities, inc. towns and counties in Massachusetts.	Bonds of cities, towns, and coun-ties out of Mas-sachusetts.	Bonds of R.R., including street R.R., in Massa-chusetts.	Bonds of R.R. and other corpora-tions not char-tered in Massa-chusetts.	Total.	WARDS.	
1	\$6,000	. . . .	. . . . .	\$13,500	\$400	. . . .	. . . .	\$3,700	\$10,100	\$47,300	\$2,000	. . . .	. . . . .	. . . .	. . . .	\$1,900	\$1,700	. . . . .	\$12,400	. . . .	. . . .	. . . .	\$2,000	. . . . .	. . . . .	\$5,100	\$106,100	. . . . .	1
2 . . . . .	. . . . .	. . . .	. . . . .	. . . .	. . . .	. . . .	. . . .	3,200	2,000	2,200	300	. . . .	. . . . .	. . . .	. . . .	. . . .	500	. . . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . . .	. . . . .	400	8,600	. . . . .	2
3	7,400	. . . .	\$2,600	. . . .	4,400	. . . .	. . . .	3,600	7,000	39,700	38,300	. . . .	\$13,900	. . . .	. . . .	. . . .	2,100	\$7,000	9,100	. . . .	. . . .	. . . .	10,100	. . . .	\$7,300	2,300	154,800	. . . . .	3
4	2,100	. . . .	. . . . .	. . . .	18,100	. . . .	. . . .	400	35,300	19,600	3,400	. . . .	4,000	. . . .	. . . .	100	1,400	. . . . .	4,500	. . . .	. . . .	. . . .	5,600	\$6,000	14,500	1,200	116,200	. . . . .	4
5	13,800	. . . .	100	800	4,700	. . . .	. . . .	100	5,700	7,200	. . . .	. . . .	1,000	. . . .	. . . .	500	600	1,500	36,600	. . . .	. . . .	. . . .	. . . .	. . . .	1,200	10,300	84,100	. . . . .	5
6	17,500	. . . .	. . . . .	12,300	55,900	. . . .	. . . .	340,300	349,800	1,015,400	335,700	. . . .	400	\$8,500	. . . .	500	14,300	. . . .	114,500	. . . .	. . . .	\$56,500	5,700	6,600	48,500	270,800	2,653,200	. . . . .	6
7	2,600	. . . .	52,400	. . . .	1,200	. . . .	. . . .	120,300	106,500	1,062,800	82,200	. . . .	2,500	. . . .	. . . .	. . . .	11,000	. . . . .	3,000	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	26,800	1,471,300	. . . . .	7
8 . . . . .	. . . . .	. . . .	. . . . .	. . . .	. . . .	. . . .	. . . .	400	6,400	6,600	. . . .	. . . .	1,500	. . . .	. . . .	. . . .	700	4,000	. . . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	19,600	. . . . .	8
9	63,700	. . . .	400	42,200	18,700	. . . .	\$900	80,500	97,200	9,500	9,100	. . . .	46,100	500	. . . .	. . . .	35,000	18,900	416,800	\$4,100	. . . .	. . . .	3,500	40,600	54,100	387,800	1,329,600	. . . . .	9
10	15,300	. . . .	14,000	18,500	72,800	. . . .	. . . .	577,100	841,400	4,733,400	95,800	. . . .	15,000	. . . .	. . . .	300	68,100	3,100	661,400	. . . .	. . . .	22,900	10,400	29,900	73,900	335,600	7,588,900	. . . . .	10
11	404,600	\$6,000	66,700	248,400	328,900	. . . .	2,600	215,100	808,300	575,100	26,300	\$100	505,000	3,000	\$800	4,200	69,700	206,300	4,813,700	76,500	\$4,000	14,200	81,000	205,400	261,300	4,263,900	13,199,100	. . . . .	11
12	500	. . . .	1,900	200	5,400	. . . .	. . . .	1,176,400	653,000	2,091,000	296,000	. . . .	. . . .	. . . .	. . . .	. . . .	38,000	6,000	120,800	. . . .	. . . .	. . . .	. . . .	4,600	21,600	45,500	4,460,900	. . . . .	12
13 . . . . .	. . . .	. . . .	. . . . .	. . . .	. . . .	. . . .	. . . .	1,200	4,600	42,200	3,500	. . . .	. . . .	. . . .	. . . .	. . . .	5,000	. . . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	56,500	. . . . .	13
14	800	. . . .	. . . . .	4,800	100	. . . .	. . . .	2,600	34,500	29,700	6,400	. . . .	9,900	. . . .	. . . .	600	1,400	2,700	102,200	. . . .	. . . .	1,000	3,600	3,600	7,400	74,600	285,900	. . . . .	14
15 . . . . .	. . . .	. . . .	. . . . .	. . . .	. . . .	. . . .	. . . .	200	3,700	14,100	2,000	. . . .	. . . .	. . . .	. . . .	. . . .	500	. . . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	. . . .	3,300	23,800	. . . . .	15
16 . . . . .	. . . .	. . . .	400	. . . .	. . . .	. . . .	. . . .	5,200	10,600	22,400	5,500	. . . .	. . . .	. . . .	. . . .	. . . .	2,600	. . . . .	500	. . . .	. . . .	3,100	. . . .	. . . .	. . . .	. . . .	50,800	. . . . .	16
17	14,800	. . . .	300	. . . .	4,900	\$1,000	. . . .	13,700	19,000	27,900	4,900	. . . .	10,500	. . . .	600	11,500	8,800	5,000	158,900	. . . .	. . . .	6,300	3,300	9,500	. . . .	5,900	306,800	. . . . .	17
18	29,100	5,500	4,200	9,100	84,000	1,700	. . . .	78,800	91,800	68,000	3,900	. . . .	18,000	. . . .	6,200	8,000	6,000	12,400	234,100	. . . .	. . . .	. . . .	. . . .	86,600	36,900	328,200	1,112,500	. . . . .	18
19 . . . . .	. . . .	. . . .	. . . . .	. . . .	. . . .	. . . .	. . . .	1,400	700	15,600	500	. . . .	. . . .	. . . .	. . . .	100	1,800	1,500	68,500	. . . .	. . . .	. . . .	. . . .	. . . .	1,200	16,400	107,700	. . . . .	19
20	15,500	. . . .	. . . . .	8,600	14,000	400	. . . .	2,200	48,000	3,900	400	. . . .	3,800	. . . .	. . . .	400	3,400	3,300	56,700	. . . .	. . . .	. . . .	. . . .	4,300	41,300	58,700	264,900	. . . . .	20
21	18,600	. . . .	9,800	75,600	15,500	. . . .	. . . .	82,100	127,600	149,600	10,300	. . . .	90,600	. . . .	. . . .	. . . .	28,800	39,700	476,200	10,100	2,900	. . . .	4,200	29,700	73,700	262,300	1,507,800	. . . . .	21
22	3,000	. . . .	. . . . .	32,700	27,700	. . . .	. . . .	19,800	118,600	142,700	18,200	. . . .	41,200	. . . .	. . . .	. . . .	17,900	17,300	442,400	. . . .	. . . .	. . . .	29,300	. . . .	58,900	525,900	1,495,600	. . . . .	22
23	103,400	3,500	1,400	13,100	14,700	. . . .	. . . .	35,000	63,700	117,700	23,900	. . . .	40,300	100	. . . .	400	20,400	9,300	417,300	1,000	1,300	16,700	13,500	27,100	69,700	220,300	1,213,800	. . . . .	23
24	6,800	. . . .	1,400	9,600	52,700	. . . .	. . . .	14,600	69,800	19,100	7,200	. . . .	29,500	100	. . . .	1,000	10,400	12,200	305,200	3,100	. . . .	2,000	22,500	49,700	63,500	117,900	798,800	. . . . .	24
25	12,000	. . . .	300	28,000	24,800	. . . .	. . . .	5,800	37,200	75,400	2,700	. . . .	22,400	. . . .	. . . .	2,000	16,600	6,500	18,400	. . . .	. . . .	. . . .	. . . .	. . . .	2,400	24,200	278,700	. . . . .	25
Totals . .	\$737,500	\$15,000	\$155,900	\$517,400	\$748,900	\$3,100	\$3,500	\$2,783,700	\$3,552,500	\$10,346,100	\$978,500	\$100	\$855,600	\$12,200	\$7,600	\$31,500	\$366,700	\$356,700	\$8,473,200	\$94,800	\$8,200	\$122,700	\$194,700	\$503,600	\$837,400	\$6,987,400	\$38,694,500		

TABLE G.
POPULATION AND VALUATION OF BOSTON FOR TWENTY YEARS.

Population by United States census of 1870 — 250,526. Population by State census of 1875 — 341,919. United States census of 1880 — 362,839. State census of 1885 — 390,393. United States census of 1890 — 448,477.

Valuation and Rate.					Gain or Loss as compared with preceding Year.				
YEAR. ¹	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax per \$1,000.	REAL ESTATE.		PERSONAL ESTATE.		YEAR. ¹
					Increase.	Decrease.	Increase.	Decrease.	
1874.	\$554,200,150	\$244,554,900	\$798,755,050	\$15 60	\$84,113,950	.	\$20,809,700	.	1874
1875.	558,941,000	235,020,895	793,961,895	13 70	4,740,850	.	.	\$4,793,155	1875
1876.	526,157,900	222,838,310	748,996,210	12 70	.	\$32,783,100	.	12,182,585	1876
1877.	481,407,200	205,433,386	686,840,586	13 10	.	44,750,700	.	17,404,924	1877
1878.	440,375,900	190,070,966	630,446,866	12 80	.	41,031,300	.	15,362,420	1878
1879.	428,777,000	184,545,692	613,322,692	12 50	.	11,598,900	.	5,525,274	1879
1880.	437,370,100	202,092,395	639,462,495	15 20	8,593,100	.	17,546,703	.	1880
1881.	455,388,600	210,165,997	665,554,597	13 90	18,018,500	.	8,073,502	.	1881
1882.	467,704,150	204,703,812	672,497,962	15 10	12,315,550	.	.	5,462,185	1882
1883.	478,318,900	204,113,771	682,432,671	14 50	10,614,750	.	.	590,041	1883
1884.	488,130,600	194,526,058	682,656,658	17 00	9,811,700	.	.	9,587,713	1884
1885.	495,973,400	189,605,672	685,579,072	12 80	7,842,800	.	.	4,920,386	1885
1886.	517,503,275	193,118,060	710,621,335	12 70	21,529,875	.	3,512,388	.	1886
1887.	547,171,175	200,471,342	747,642,517	13 40	29,667,900	.	7,353,282	.	1887
1888.	563,013,275	201,439,273	764,452,548	13 40	15,842,100	.	.	.	1888
1889.	593,799,975	201,633,769	795,433,744	12 90	30,786,700	.	194,496	.	1889
1890.	619,990,275	202,051,525	822,041,800	13 30	26,190,300	.	417,756	.	1890
1891.	650,238,375	204,831,040	855,069,415	12 60	30,248,100	.	2,779,515	.	1891
1892.	680,279,875	213,635,829	893,915,704	12 90	30,041,500	.	8,864,788	.	1892
1893.	707,762,275	216,331,476	924,093,751	12 80	27,482,400	.	2,635,648	.	1893

¹ Included in the total valuation of 1865, and all subsequent years was an assessment upon corporations chartered by the Commonwealth of Massachusetts, for real estate and machinery. The last item is taxed as personal, and is the only personal estate taxable by local assessors to a Massachusetts corporation.

In 1882, 175 corporations were assessed as follows:		Real Estate.		Machinery.		Total.	
" 18-3, 198	"	\$45,754,600	\$3,275,390	\$49,029,990			
" 1884, 215	"	46,727,300	4,421,100	51,148,400			
" 1885, 228	"	47,866,200	4,795,900	52,662,100			
" 1886, 226	"	48,556,800	5,249,000	53,805,800			
" 1887, 225	"	50,003,400	5,505,300	55,508,700			
" 1888, 228	"	52,433,600	5,254,000	57,687,600			
" 1889, 225	"	53,358,300	5,941,900	59,300,200			
" 1890, 235	"	59,558,900	5,860,100	65,419,000			
" 1891, 235	"	64,358,300	6,128,200	70,486,500			
" 1892, 236	"	69,634,000	5,864,800	75,498,800			
" 18-3, 51	"	71,906,800	6,421,100	78,327,900			
		74,882,200	7,259,100	82,141,300			

² The City of Charlestown and Towns of West Roxbury and Brighton were annexed to Boston in 1873, their valuation taking effect as a part of the city in 1874. Valuation of Charlestown in 1873 was \$26,016,100 real, \$9,273,582 personal; total \$35,289,682 00
Valuation of West Roxbury in 1873 was \$16,254,350 real, \$5,894,250 personal; total \$22,148,600 00
Valuation of Brighton in 1873 was \$11,964,450 real, \$2,584,081 personal; total \$14,548,531 00
By the U.S. census of 1870, the population of Charlestown was 23,323
" West Roxbury " 8,683
" Brighton " 4,967

The valuation in 1873 of Boston and the municipalities that were annexed to the city in that year was \$765,818,213.
³ In consequence of the Act of 1881 [taking effect in 1882], exempting money loaned on mortgage of real estate, the personal estate valuation receded, notwithstanding large gains were made upon the other items of personal estate.

TABLE H.

STATEMENT showing the Assessors' Valuation of the Real and Personal Property of the City of Boston, as of the first day of May, for Thirty-five Years, 1859 to 1893 inclusive. Also the Amount and Rate per cent. of Increase and Decrease in each Period of Ten Years.

YEARS.	Valuation First Term.	Valuation Second Term.	Amount of Increase in the ten years.	Amount of Decrease in the ten years.	Rate per cent. of Increase or Decrease in ten years.
1858 and 1868 ¹ . . .	\$254,714,100	\$493,573,700	\$238,859,600	. . . . .	92.77
1859 and 1869 . . .	263,429,000	549,511,600	286,082,600	. . . . .	108.59
1860 and 1870 ² . .	276,861,000	584,089,400	307,228,400	. . . . .	110.96
1861 and 1871 . . .	275,760,100	612,663,550	336,903,450	. . . . .	122.17
1862 and 1872 . . .	276,217,000	682,724,300	406,507,300	. . . . .	147.16
1863 and 1873 . . .	302,507,200	693,831,400	391,324,200	. . . . .	129.36
1864 and 1874 ³ . . .	332,449,900	798,755,050	466,305,150	. . . . .	140.26
1865 and 1875 . . .	371,892,775	793,961,895	422,069,120	. . . . .	113.49
1866 and 1876 . . .	415,362,345	748,996,210	333,633,865	. . . . .	80.
1867 and 1877 . . .	444,946,100	686,840,586	241,894,486	. . . . .	54.37
1868 and 1878 ¹ . . .	493,573,700	630,446,866	136,873,166	. . . . .	27.73
1869 and 1879 . . .	549,511,600	613,322,691	63,811,091	. . . . .	11.61
1870 and 1880 ² . . .	584,089,400	639,462,495	55,373,095	. . . . .	9.48
1871 and 1881 . . .	612,663,550	665,554,597	52,891,047	. . . . .	8.63
1872 and 1882 . . .	682,724,300	672,497,962	. . . . .	\$10,226,339	1.50
1873 and 1883 . . .	693,831,400	682,432,671	. . . . .	11,398,729	1.64
1874 and 1884 ³ . . .	798,755,050	682,656,657	. . . . .	116,098,393	14.53
1875 and 1885 . . .	793,961,895	685,579,072	. . . . .	108,382,823	13.62
1876 and 1886 . . .	748,996,210	710,621,360	. . . . .	38,374,850	5.12
1877 and 1887 . . .	686,840,586	747,642,517	60,801,931	. . . . .	8.85
1878 and 1888 . . .	630,446,866	764,452,548	134,005,682	. . . . .	21.25
1879 and 1889 . . .	613,322,691	795,433,744	182,111,053	. . . . .	29.69
1880 and 1890 . . .	639,462,495	822,041,800	182,579,305	. . . . .	28.55
1881 and 1891 . . .	665,554,597	855,069,415	189,514,818	. . . . .	28.47
1882 and 1892 . . .	672,497,962	893,975,704	221,477,742	. . . . .	32.93
1883 and 1893 . . .	682,432,671	924,093,751	241,661,080	. . . . .	35.41

¹ The City of Roxbury, with a valuation of \$26,551,700, united with Boston, 1867, its valuation first taking effect as a part of Boston in 1868.

² The Town of Dorchester, with a valuation of \$20,315,700, united with Boston in 1869, its valuation first taking effect as a part of Boston in 1870.

³ The City of Charlestown, with a valuation of \$35,289,682, the Town of West Roxbury, with \$22,148,600 valuation, and the Town of Brighton, with a valuation of \$14,548,531, annexed to Boston in 1873, their united valuation taking effect in 1874 as part of the City of Boston.

TABLE I.

AMOUNT AND RATE OF TAXATION FOR TWENTY YEARS.

The several amounts are those of the warrants of State, County, and City authorities to the Assessors. For detail see page 2.

The warrant to the Collector determines the rate of taxation, for amount of which see page 2.

YEAR.	State Tax.	City and County Tax.	Total Tax.	Rate Tax per \$1,000.		TOTAL.
				State.	City and County.	
1874	\$802,120	\$11,243,782	\$12,045,902	\$1 04	\$14 56	\$15 60
1875	802,120	9,721,016	10,523,136	1 04	12 66	13 70
1876	742,932	8,527,872	9,270,804	1 02	11 68	12 70
1877	619,110	8,135,104	8,754,214	0 93	12 17	13 10
1878	412,740	7,466,410	7,879,150	0 67	12 13	12 80

YEAR.	State Tax.	County Tax.	City Tax.	Total Tax.	Rate per \$1,000.			TOTAL.
					State.	County.	City.	
1879 ¹ .	\$206,370	\$369,200	\$6,916,940	\$7,492,510	\$0 20	\$0 46	\$11 84	\$12 50
1880 .	619,110	260,000	8,587,786	9,466,896	0 86	0 27	14 07	15 20
1881 .	619,110	260,000	8,173,282	9,052,392	0 81	0 25	12 84	13 90
1882 .	825,480	291,200	8,798,073	9,914,753	1 12	0 29	13 69	15 10
1883 .	578,055	291,200	8,778,556	9,647,811	0 72	0 28	13 50	14 50
1884 .	770,740	301,600	10,216,029	11,288,369	1 00	0 29	15 71	17 00
1885 .	578,055	301,600	7,814,092	8,693,747	0 71	0 27	11 82	12 80
1886 .	555,870	386,568	7,897,240	8,839,678	0 65	0 40	11 65	12 70
1887 .	833,805	526,735	8,527,559	9,888,099	1 00	0 57	11 83	13 40
1888 .	833,805	668,444	8,520,783	10,023,032	0 97	0 74	11 69	13 40
1889 .	² 759,518	738,191	8,578,960	10,076,669	0 83	0 80	11 27	12 90
1890 .	² 673,824	799,294	9,220,280	10,693,398	0 69	0 85	11 76	13 30
1891 .	² 581,571	614,549	9,549,491	10,745,611	0 53	0 57	11 50	12 60
1892 .	³ 680,744	804,294	9,881,451	11,366,489	0 63	0 77	11 50	12 90
1893 .	³ 964,336	808,377	9,900,660	11,673,373	0 92	0 75	11 13	12 80

¹ Chap. 299 of the Acts of the year 1879 (now Sect. 48 of Chap. 11, Public Statutes) required that the State Tax and County Tax should be assessed on polls, *provided* that each of such taxes shall not exceed the sum of one dollar (two dollars for the entire tax upon each poll). The excess above the amount so raised must be assessed on property. In the above table the sums stated in the columns of STATE TAX and COUNTY TAX, respectively, are the whole amounts required to be raised, and the figures in the columns of RATE show the amount per \$1,000 for which *property* was assessed to make up the deficiency after the polls had been assessed at one dollar each for State and County purposes.

² Chap. 384 of the Acts of 1888 provides for the erection of armories in Boston, and for the extinguishment of the debt created therefor by a special tax upon the city.

This amount includes the special tax for armories of 1889, amounting to \$21,498.

" " " " " " " " " " 1890, " " 28,056.

" " " " " " " " " " 1891, " " 28,056.

³ Chap. 439 of the Acts of 1889 provides for the building and maintenance of a system of sewerage for the Charles and Mystic valleys, and for the payment of the debt therefor by special tax on the cities and towns benefited.

This amount includes the special tax for Metropolitan sewer of '92, amounting to \$12,626.

" " " " " " " " " " '92, " " 28,056.

" " " " " " " " " " '93, " " 21,905.

" " " " " " " " " " '93, " " 28,056.

TABLE J.

APPROXIMATE VALUE OF THE DWELLING-HOUSES (INCLUDING HOTELS) IN BOSTON, MAY 1, 1893.

Value.	No. of Houses.	Hotels.	Family Hotels.
Value less than \$1,000	3,286		
" \$1,000 and less than \$2,000	8,613		
" 2,000 " " "	10,311		
" 3,000 " " "	4,000		1
" 4,000 " " "	5,000		5
" 5,000 " " "	6,000		4
" 6,000 " " "	7,000		7
" 7,000 " " "	8,000		11
" 8,000 " " "	9,000		13
" 9,000 " " "	10,000	1	12
" 10,000 " " "	11,000		23
" 11,000 " " "	12,000		8
" 12,000 " " "	13,000		23
" 13,000 " " "	14,000	1	8
" 14,000 " " "	15,000		20
" 15,000 " " "	16,000	2	8
" 16,000 " " "	17,000	3	11
" 17,000 " " "	18,000		15
" 18,000 " " "	19,000		12
" 19,000 " " "	20,000	2	18
" 20,000 " " "	21,000		29
" 21,000 " " "	22,000	3	16
" 22,000 " " "	23,000		14
" 23,000 " " "	24,000		16
" 24,000 " " "	25,000		15
" 25,000 " " "	26,000		11
" 26,000 " " "	27,000	2	10
" 27,000 " " "	28,000		16
" 28,000 " " "	29,000		11
" 29,000 " " "	30,000		9
" 30,000 " " "	31,000	2	8
" 31,000 " " "	32,000		15
" 32,000 " " "	33,000	1	7
" 33,000 " " "	34,000		9
" 34,000 " " "	35,000	3	8
" 35,000 " " "	36,000		11
" 36,000 " " "	37,000		8
" 37,000 " " "	38,000		2
" 38,000 " " "	39,000		6
" 39,000 " " "	40,000		3
" 40,000 " " "	41,000	4	6
" 41,000 " " "	42,000		3
" 42,000 " " "	43,000	3	2
" 43,000 " " "	44,000		6
" 44,000 " " "	45,000		2
" 45,000 " " "	46,000		4
" 46,000 " " "	47,000		
" 47,000 " " "	48,000		5
" 48,000 " " "	49,000		
" 49,000 " " "	50,000	1	
" 50,000 " " "	51,000	1	4
" 51,000 " " "	52,000		
" 52,000 " " "	53,000		
" 53,000 " " "	54,000	1	
" 54,000 " " "	55,000		
" 55,000 " " "	56,000	3	
" 56,000 " " "	57,000		2
" 57,000 " " "	58,000		3
" 58,000 " " "	59,000		
" 59,000 " " "	60,000		
" 60,000 " " "	61,000		2
" 61,000 " " "	62,000		
" 62,000 " " "	63,000	1	
" 63,000 " " "	64,000		1
Carried forward	\$55,946	34	463

APPROXIMATE VALUE OF THE DWELLING-HOUSES (INCLUDING HOTELS) IN
BOSTON MAY 1, 1893. — *Continued.*

Value.	No. of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i>	55,946	34	463
Value \$64,000 and less than \$65,000	9		
“ 65,000 “ “ “ 66,000	3	1	3
“ 66,000 “ “ “ 67,000	11		
“ 67,000 “ “ “ 68,000	10		
“ 68,000 “ “ “ 69,000	5		
“ 69,000 “ “ “ 70,000	6		
“ 70,000 “ “ “ 71,000	7		
“ 71,000 “ “ “ 72,000	9		1
“ 72,000 “ “ “ 73,000	7		
“ 73,000 “ “ “ 74,000	3		
“ 74,000 “ “ “ 75,000	7		
“ 75,000 “ “ “ 76,000	9		
77,000	8		
78,000	6		
79,000	7	1	4
80,000	1		2
81,000	3		
82,000	4		
83,000	5		
84,000	1	2	
85,000	4		2
86,000	2		
87,000	3		
88,000	3		2
89,000	6		
90,000	1		2
91,000	5		
94,000	1	2	
95,000	2		
96,000	2		1
98,000	5		4
99,000	3		
290 Commonwealth Avenue . }			
347 Beacon Street }			
20 Gloucester Street }	100,000	6	1 { Hotel Grosvenor.
322 Beacon Street }			1 { Hotel corner Charles and
39 “ “ }			Cambridge Streets.
47 “ “ }			
102,000			1 Hotel Oregon.
104,000			1 Hotel Comfort.
105,000			1 Hotel Albany.
Hotel Bellevue	107,000	1	1 Hotel Ashton.
108,000			1 Hotel Norwood.
109,000			2 { Hotel Gladstone.
			Hotel Van Renssler.
176 Huntington Avenue . . . }			
274 Beacon Street }	110,000	4	1 The Graffan.
259 Commonwealth Avenue . }			
273 “ “ }			
113,000		1	Parks House.
5 Commonwealth Avenue . . .	114,000	1	
199 “ “	115,000	1	1 Hotel Adelphi.
224 Marlboro' Street	117,000	1	
New Marlboro' Hotel	119,000	1	1 Hotel Austerfield.
Essex House	120,000	1	
122,000			1 The Bartol.
123,000			1 Hotel Lafayette.
12 Arlington Street	125,000	1	1 Hotel Imperial.
Veith Hotel	127,000	1	
Hotel Winthrop	129,000	1	
32 Hereford Street	130,000	1	Falmouth House.
27 Commonwealth Avenue . }	135,000	2	
270 Beacon Street }			
138,000			1 Hotel Royal.
8 Park Street }	140,000	2	1 Hotel Clifton.
6 Somerset Street }			
Cor. Berkeley and Marlboro' }			
Sts. }	145,000	3	3 { Hotel Waquoit.
22 Fairfield Street }			{ Hotel Ilkley.
17 Gloucester Street }			{ Hotel Madison.
<i>Carried forward</i>	56,127	48	503

TABLE K.

STATISTICS OF BOSTON MAY 1, 1893.

WARD.	Number of Dwelling Houses.	Number of Vacant Houses.	Value of Vacant Houses.	Hotels.	Family Hotels.	Houses Erecting.	Stores.	Miscella- neous Buildings.	Horses.	Cows.	Feet of Land.	Feet of Vacant Land.	Value of Vacant Land.	Feet of Marsh Land and Flats.	Value of Marsh Land and Flats.	WARD.
1	2,950	46	\$104,300	1	1	32	1	210	368	1	22,946,830	13,052,294	\$971,100	41,498,095	\$301,000	1
2	1,839	20	49,300			5		366	346		8,791,805	433,495	109,900	5,911,032	929,100	2
3	1,589	13	29,100			6		198	297		6,710,077	99,166	59,800	507,407	49,700	3
4	1,883	24	39,300		1	2		379	682	7	8,011,197	380,807	129,000	2,039,948	29,700	4
5	1,500	18	24,000		2		35	217	164		5,397,741	193,105	170,900			5
6	1,246	2	11,400	2			1,065	23	671		5,790,945	44,199	90,000			6
7	842	15	81,500	18	1	2	551	95	171		2,854,131	12,708	54,000			7
8	1,214	24	97,300	2	5	4	28	45	64		2,068,203	13,936	12,100			8
9	1,318	17	456,200		16		3	83	229		2,508,129	114,016	223,200			9
10	584	20	345,500	22	13		544	89	903		3,592,304	50,627	872,800			10
11	3,102	23	616,500	9	141	7	26	115	215		12,760,836	957,008	2,598,900			11
12	845	26	364,300	4	19	1	710	65	72		5,206,282	150,489	988,000	570,119	367,900	12
13	2,080	54	89,600	3		3	18	335	747		12,068,642	1,233,707	639,500	1,398,417	188,300	13
14	3,420	71	151,900			15	49	256	217		11,922,790	3,118,354	896,000	4,216,808	89,300	14
15	2,093	42	83,700		4	16	38	192	36		9,210,000	2,257,421	403,500	9,538,084	294,400	15
16	1,384	32	190,200	3	45	1	70	62	384		2,532,302	161,643	432,300	66,099	22,700	16
17	1,568	24	177,600		40		3	127	130		4,478,768	573,189	459,500	439,298	210,100	17
18	1,782	44	358,000	1	30	8	5	42	184		4,109,746	347,438	451,800			18
19	2,468	35	89,200	2	48	2	246	165	30		6,212,783	625,878	462,800			19
20	3,181	78	402,300		85	55		188	819	20	22,315,308	7,119,436	1,436,600	4,911,616	51,600	20
21	3,799	129	742,400	1	17	27	19	57	306	5	27,718,962	10,568,837	3,264,500			21
22	2,340	55	906,100		42	17	3	123	986	39	31,209,396	16,129,804	12,347,800	5,478,111	2,741,800	22
23	4,790	184	614,000			90	37	706	54	42	228,069,160	188,331,312	7,208,600			23
24	5,757	235	1,074,500		13	96	5	1,022	952	326	160,447,112	109,517,191	6,430,100	26,884,723	111,200	24
25	2,558	215	561,400	6	1	36	59	655	426	85	84,190,957	60,471,394	6,387,000	9,333,033	66,900	25
	56,132	1,446	\$7,659,600	74	524	425	3,514	5,815	9,453	524	691,124,406	415,957,454	\$47,099,700	112,792,790	\$5,453,700	

The figures given in the above table relate to property and areas that are assessed (see foot-note, page 3). A large amount of property, Streets, Parks, Squares, etc., covering extensive tracts of land, are excluded from this statement, as they are exempt from taxation. Some of the larger areas of untaxed property are given below.

PUBLIC PARKS.		
Acres.		Acres.
	Boston Common	481
	Public Garden	24 $\frac{1}{4}$
	The Fens and connecting Parkways	213
	Franklin Park	520
	Franklin Field	77
	Marine Park [Castle island, owned by the U.S., not included]	33
	Wood Island Park and Parkway	45 7-10
Acres.		
	Islands in the harbor owned by the city	168 8-10
	Islands in the harbor owned by the United States	10
	United States Navy Yard (including timber docks)	4 $\frac{1}{2}$
	Lands owned by the Commonwealth of Massachusetts	14 $\frac{1}{2}$
		26
	Arnold Arboretum	82 9-10
	Charlesbank	
	Charlestown Heights	
	Charlestown Playground	
	Dorchester Park	
	63 small parks in various parts of the city	

TABLE L.

STATEMENT showing the Number of Sewer Assessments Abated or Apportioned, and the Number of such Apportionments paid in advance of Maturity for the whole or part of the Land Assessed; also the number of such Assessments Suspended by authority of Section 4 of Chapter 402 of 1892.

[Acts of 1889, Chapter 456, § 4. — 1890, Chapter 346, §§ 1, 2.]
[Acts of 1892, Chapter 402, §§ 4, 5. — 1892, Chapter 418, §§ 5, 9.]

YEAR.	Abated.	APPORTIONED.			Suspended.
		Entered in Books of Assessors.	Paid in Full before Last Payment Due.	Part Paid, part of Land Released.	
1889	145	45		
1890	8	.....	.....	1
1891	2	2	.....	2
1892	6	.....	.....	9
1893	6	.....	.....	2

VALUATION OF PROPERTY.

Rate of Taxation, and the Number of Polls, as shown in the Assessment of Taxes in the City of Boston from 1822 to 1893, both years inclusive.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Population.
1822	\$42,140,200	\$23,364,400	\$18,775,800	\$7.30	8,880	
1823	44,896,800	25,367,000	19,529,800	7.00	9,855	
1824	49,842,800	27,303,800	22,540,000	8.50	10,897	
1825	52,442,600	30,992,000	21,450,600	7.00	11,660	58,277
1826	59,449,200	34,203,000	25,246,200	7.00	12,602	
1827	65,858,400	36,061,400	29,797,000	7.00	12,442	
1828	61,523,200	35,908,000	25,615,200	7.10	12,535	
1829	61,068,000	36,913,800	24,104,200	7.90	13,495	
1830	59,586,000	36,960,000	22,626,000	8.10	13,096	61,392
1831	60,698,200	37,675,000	23,023,200	7.90	13,618	
1832	67,514,400	39,145,200	28,369,200	8.20	14,184	
1833	70,477,200	40,966,400	29,510,800	8.50	14,899	
1834	74,805,800	43,140,600	31,665,200	9.40	15,137	
1835	79,302,600	47,552,800	31,789,800	9.70	16,188	78,603
1836	88,265,000	53,370,000	34,895,000	9.50	16,719	
1837	89,583,800	56,311,600	33,272,200	10.00	17,182	
1838	90,231,600	57,372,400	32,859,200	9.80	15,615	
1839	91,826,400	58,577,800	33,248,600	11.30	16,561	
1840	94,581,600	60,424,200	34,157,400	11.00	17,696	93,383
1841	98,006,600	61,963,000	36,048,600	12.00	18,915	
1842	106,723,700	65,499,900	41,223,800	5.70	¹ 19,636	
1843	110,046,000	67,673,400	42,372,600	6.20	¹ 20,063	
1844	118,450,300	72,048,000	46,402,300	6.00	¹ 22,339	
1845	135,948,700	81,991,400	53,957,300	5.70	24,287	114,366
1846	148,839,600	90,119,600	58,720,000	6.00	25,974	
1847	162,360,400	97,764,500	64,595,900	6.00	27,008	
1848	167,728,000	100,403,200	67,324,800	6.50	27,726	
1849	174,180,200	102,827,500	71,352,700	6.50	28,363	
1850	180,000,500	105,093,400	74,907,100	6.80	28,018	136,881
1851	187,947,000	109,358,500	78,588,500	7.00	28,445	
1852	187,680,000	110,699,200	76,980,800	6.40	28,983	
1853	206,514,200	116,090,900	96,423,300	7.60	29,959	
1854	227,013,200	127,730,200	99,283,000	9.20	31,130	
1855	241,932,200	136,351,300	105,580,900	7.70	31,602	160,490
1856	249,162,500	143,681,700	105,480,500	8.00	32,974	
1857	258,111,900	149,713,800	108,398,100	9.30	33,162	
1858	254,714,100	153,505,300	101,208,800	8.60	32,621	
1859	263,429,000	158,410,900	105,018,100	9.70	33,456	
1860	276,861,000	163,891,300	112,969,700	9.30	34,449	177,840
1861	275,760,100	167,682,100	108,078,000	8.90	35,161	
1862	276,217,000	163,638,000	112,579,000	10.50	34,159	
1863	302,507,200	169,624,500	132,882,700	11.50	33,618	
1864	332,449,900	182,072,300	150,377,600	13.30	32,832	
1865	371,892,775	201,628,900	170,263,875	15.80	34,704	192,318
1866	415,362,345	225,767,215	189,595,130	13.00	34,192	
1867	444,946,100	250,587,700	194,358,400	15.50	35,772	
1868	493,573,700	287,635,800	205,937,900	12.30	² 48,416	
1869	549,511,600	332,051,900	217,469,700	13.70	51,195	
1870	584,089,400	365,593,100	218,496,300	15.30	³ 56,926	250,526
1871	612,633,550	395,214,950	217,448,600	13.10	61,148	
1872	682,724,300	443,283,450	239,440,850	11.70	67,221	
1873	693,831,400	470,086,200	223,745,200	12.80	70,199	
1874	798,755,050	554,200,150	244,554,900	15.60	⁴ 84,684	
1875	793,961,895	558,941,000	235,020,895	13.70	85,086	341,919
1876	748,996,210	526,157,900	222,838,310	12.70	81,364	
1877	686,840,586	481,407,200	205,433,386	13.10	86,007	
1878	630,446,866	440,375,900	190,070,966	12.80	85,913	
1879	613,322,692	428,777,000	184,575,692	12.50	89,452	
1880	639,462,495	437,370,100	202,092,395	15.20	93,769	362,839
1881	665,554,597	455,388,600	210,165,997	13.90	99,407	
1882	672,497,962	467,704,150	204,793,812	15.10	102,594	
1883	682,432,671	478,318,900	204,113,771	14.50	107,286	
1884	682,656,658	488,130,600	194,526,058	17.00	110,481	
1885	685,579,072	495,973,400	189,605,672	12.80	112,104	390,393
1886	710,621,335	517,503,275	193,118,060	12.70	112,446	
1887	747,642,517	547,171,175	200,471,342	13.40	115,603	
1888	764,452,548	563,043,275	201,439,273	13.40	120,529	
1889	795,433,744	593,793,975	201,633,769	12.90	123,335	
1890	822,041,800	619,990,275	202,051,525	13.30	125,906	448,477
1891	855,069,415	650,238,375	204,831,040	12.60	132,809	
1892	893,975,704	680,279,875	213,695,829	12.90	136,375	
1893	924,093,751	707,762,275	216,331,476	12.80	139,757	

¹ From 1822 to 1842, inclusive, Poll-tax assessed on all males above 16 years of age.

1843, Poll-tax assessed on all males between 20 and 70 years of age.

1844 and thereafter, Poll-tax assessed on all males above 20 years of age.

² Roxbury annexed.

³ Dorchester annexed.

⁴ Brighton, Charlestown, and West Roxbury annexed.



